IPSWICH ROOM Bay
Ipswich Public Library
Ipswich

Tribute to Nelson W. Pascoe

On April 27, 1945, our town met a real loss in the death of Nelson W. Pascoe. Mr. Pascoe was the first Welfare Agent under civil service of this town. He passed his examination in 1943.

He was born in Philadelphia, Pa., Jan. 1, 1899, and was a graduate of Guard College, Philadelphia, Pa.

After completing his college course Mr. Pascoe entered the employ of "Woodwards" New York Perfumers, with the New England States as his territory.

Later on he became affiliated with the C. C. C., Rationing Board, and W. P. A., and upon the death of Miss Lawson he was appointed agent of the Welfare Board.

Mr. Pascoe was a member of Post 80 American Legion, having served in the First World War with the U. S. A. A. F. as an aviator and instructor with the rank of "Sergt. Major."

1634 1946

REPORT

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1945

and the

THREE HUNDRED AND TWELFTH YEAR

of the

TOWN'S INCORPORATION

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

List of Town Officers

ELECTED BY BALLOT

Moderator

Harland Burke	Term expires 1946

Selectmen

John F. Conley	Term expires 1946
Brainard C. Wallace, Chairman	Term expires 1947
Edwin H. Damon	Term expires 1948

Town Clerk

Edward S. Cogswell	Term expires 1947

Treasurer and Collector

George E. Hodgkins * (Resigned)	Term expires 1948

*John E. Grant appointed to fill vacancy.

Assessors

C. Chester Caldwell, Chairman	Term expires 1946
John E. Norman	Term expires 1947
Worthington H. Mansfield * (Deceased)	Term expires 1948

*Richard W. Davis appointed to fill vacancy.

Board of Public Welfare

George R. Hovey, Chairman	Term expires 1946
William Dunbar	Term expires 1947
Walter E. Callahan	Term expires 1948

Water and Electric Light Commissioners

Chester A. Bolles	Term expires 1946
A. B. C. Mulholland	Term expires 1947
George E. Hodgkins	Term expires 1948

School Committee

William F. Hayes, Chairman	Term expires 1946
George H. Bouchard	Term expires 1946
Herman W. Kyes	Term Expires 1947
James R. Marsh	Term expires 1947
Paul R. Raupach	Term expires 1948
David Williams	Term expires 1948

Board of Health

Lawrence M. King, Chairman	Term expires 1946
Dr. Ernest J. Smith	Term expires 1947
Frank L. Collins, M. D.	Term expires 1948

Park Commissioners

Samuel C. Gordon	Term expires 1946
C. Gardner Caverly, Chairman	Term expires 1947
Henry S. Bowen	Term expires 1948

Constable

Thomas G. Gauld	Term expires 1946

Cemetery Commissioners

Ralph K. Whittier (Resigned)-Chairman	Term expires 1946
Arnold R. Richards	Term expires 1947
Frank R. Starkey	Term expires 1948

Clam Commissioner

Henry Shaw	Term expires 1946

Tree Warden

C. Gardner Caverly	Term expires 1948

Trustees Great Neck Property

J. Alcide Lombard	Term expires 1946
Charles L. Henley, Chairman	Term expires 1947
Edmund H. Kelleher	Term expires 1948

APPOINTED OFFICIALS

Accountant

Brainard C. Wallace	Term expires 1948

Inspector of Milk

Paul M. Jodoin	Term expires 1946

Child Hygiene

Frank L. Collins, M. D. Director	Term expires 1946
Muriel E. Meyer, Nurse (Resigned)	Term expires 1946

Agent, Board of Public Welfare

Nelson W. Pascoe (Deceased)
Walter E. Callahan

Clerk, Board of Assessors

C. Chester Caldwell	Term expires 1946

Inspector of Wires

Clarence J. Dupray	Term expires 1946

Bell Ringer

Guy E. Wells	Term expires 1946

Janitor, Town Hall

Samuel H. Williams * (Retired)	Term expires 1946

*George E. Grant appointed to fill vacancy.

Sworn Weighers for Town Scales

Lucy J. Eustace	Term expires 1946
George E. Grant	Term expires 1946

Manager, Water and Light Department

Charles A. Mallard

Burial Agent for State and Military Aid

Edward S. Cogswell	Term expires 1946

Playground Committee

Clarence J. Dupray, Chairman	Term expires 1946
Thomas G. Gauld	Term expires 1946
Albert Hall	Term expires 1946
Henry S. Bowen	Term expires 1946
George Bouchard	Term expires 1946
John J. McCormack	Term expires 1946

Superintendent of Cemeteries

Benjamin W. Homans

Registrars of Voters

John A. Kobos	Term expires 1946
Edward S. Cogswell	Term expires 1947
J. Vincent Hubbard	Term expires 1947
Frank H. Girard, Chairman	Term expires 1948

Town Counsel

William F. Hayes — Term expires 1946

Chief of Police

Frank Machaj

Engineers of Fire Department

Samuel W. Atherley, Chief — Term expires 1946
Lionel Sheppard — Term expires 1946
Steward J. Pollock — Term expires 1946

Superintendent of Schools

Harry S. Merson

Superintendent of Moth

C. Gardner Caverly — Term expires 1946

Forest Warden

Frank O'Malley — Term expires 1946

Sealer of Weights and Measures

William J. H. Ewing* — Term expires 1946
(In Armed Forces U.S.A.)
*T. Francis Carey appointed to serve during vacancy.

Superintendent of Streets

Francis E. Wood

Inspector of Animals

G. Loring Woodbury — Term expires 1946

Inspector of Slaughtering

Hilmer H. Lindgrin	Term expires 1946

Sanitary Agent

Paul M. Jodoin	Term expires 1946

Town Forest Committee

C. Gardner Caverly	Term expires 1946
Joseph E. Thomas	Term expires 1947
Samuel C. Gordon	Term expires 1948

Dog Officer

Byard Horsman	Term expires 1946

Finance Committee

Jerome Richardson, Chairman*	Term expires 1946
George Parsons***	Term expires 1946
Walter E. Lezon**	Term expires 1946
M. Charles Arthur*	Term expires 1947
Edward J. Marcorelle**	Term expires 1947
Edmund H. Kelleher*** Secretary	Term expires 1947
Charles E. Goodhue, Jr.***	Term expires 1948
Louis Bournazos*	Term expires 1948
Jesse M. Morehouse** (resigned) ****	Term expires 1948

****Roy E. Drew appointed by Finance Committee to fill vacancy.

* Appointed by Town Meeting

** Appointed by Selectmen

***Appointed by Moderator

ANNUAL REPORT

OF THE

TOWN ACCOUNTANT

Receipts and Expenditures

FOR

THE YEAR ENDING

December 31, 1945

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Accountant's Report

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the Annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1945, together with the reports of various departments and Town Officials.

Respectfully submitted,

BRAINARD C. WALLACE,

Town Accountant.

RECEIPTS

Taxes Current Year:		
Property	227,324.84	
Poll	2,968.00	230,292.84
Taxes Previous Years:		
Property	23,822.84	
Poll	4.00	23,826.84
Tax Titles:		
Tax Title Possessions	5,900.00	
Tax Title Redemptions	5,054.32	10,954.32

Licenses and Permits:

Liquor	4,784.00	
Theatre	60.00	
Amusement	48.00	
Common Victualler	40.00	
Pasteurizing	40.00	
Junk	40.00	
Pool and Billiard	28.00	
Pistol	27.50	
Auto Dealer Class I	20.00	
Milk—Retail	20.00	
Bowling Alley	16.00	
Methyl Alcohol	10.00	
Motor Vehicle Junk Class III	10.00	
Rendering	10.00	
Auto Dealer Class II	10.00	
Milk Dealer	9.00	
Innholder	8.00	
Oleomargarine	6.00	
Ice Cream	5.00	
Sea Worm	4.50	
Garbage	4.00	
Vault	3.00	
Cabin	3.00	
Hawker	2.00	
Nursery	1.00	5,209.00

Fines and Forfeits:

Third District Court		296.00

Grants and Gifts:

Federal		
Old Age Assistance, Adm.	810.50	
Old Age Assistance, Assistance	24,316.89	
Aid Dependent Children, Adm.	64.74	
Aid Dependent Children, Aid	910.28	26,102.41

State		
Income Tax	29,230.50	
Corporation Tax Business	18,264.00	
Highway Fund Distribution	9,869.92	
Lieu of Taxes	2,041.30	
Meal Tax	1,673.05	
Chapter 90 Maintenance	499.33	
English Speaking Classes	176.00	
Vocational Training	94.50	61,848.60
County		
Dog Licenses		713.93
Other General Revenue:		
Unidentified Cash, Treasurer's Office		47.36
Special Assessments:		
Moth Added to Taxes		163.25
Privileges:		
Motor Vehicle Excise Tax 1944	81.99	
Motor Vehicle Excise Tax 1945	4,914.87	4,996.86
General Government:		
Selectmen		
Rent, Infirmary	220.00	
Rent, 80 High Street	161.25	
Rent, 78 High Street	156.00	
Rent, Town Wharf Building	135.00	
Sale of Equipment	100.00	
Sale of Real Estate	100.00	
Sale of Town Property	25.00	897.25

Treasurer and Collector		
Land Court Costs	69.35	
Costs and Penalties on Taxes	55.30	
Tax Title Releases	7.00	
Certificates of Liens	3.00	
Tax Information	1.00	135.65
Town Hall		
Rent, Court Room	325.00	
Rent, Hall	60.00	
Scale Receipts	48.40	433.40
Police		
Ambulance and Police Car	552.51	
Registration of Bicycles	130.75	
Insurance Police Car Damage	66.50	749.76
Moth		
Insect Extermination		554.35
Weights and Measures		
Sealers Fees		92.40
Health		
Comm. of Mass. Tuberculosis	597.86	
Cities and Towns, Tuberculosis	456.00	
Sale of Garbage	104.00	
Rabies	64.00	1,221.86
Highway		
Rental of Equipment	456.37	
Sale of Equipment	30.00	
Sale of Materials	7.15	493.52

Public Welfare		
Temporary Aid, Comm. of Mass.	312.00	
Aid Dependent Children, Comm. of Mass.	1,168.93	
Old Age Assistance, Comm. of Mass.	28,269.97	
Old Age Assistance, Cities and Towns	332.17	30,083.07
Veterans Benefits		
State Aid		282.00
Education		
Fire Insurance, School Building	17,167.80	
Tuition, Other Towns	2,461.50	
Tuition, Individuals	40.00	
Feoffees Grammar School	2,000.00	21,669.30
Trustees Great Neck Land		
Rent of Lots		214.17
Memorial Building		
Women's Relief Corps No. 42		50.00
Electric Light		
Sale of Light and Power		141,312.54
Water		
Water Rates	29,939.98	
Water Liens To Taxes 1944	242.47	30,182.45

Cemeteries		
Interments	1,244.00	
Sale of Lots and Graves	816.00	
Sale of Wood	6.00	2,066.00
Interest:		
Taxes	677.32	
Tax Titles	513.45	
Meter Deposits	115.54	1,306.31
Agency and Trust:		
Federal Tax Deductions	24,011.90	
Perpetual Care Bequests	2,600.00	
Contributory Pension Deductions	2,571.26	
Blue Cross Deductions	1,245.50	
Dog Licenses	1,000.80	
Meter Deposits	299.00	31,728.46
Trust Funds, Income:		
R. T. Crane Jr., Picnic Fund	843.75	
Cemetery Trust Funds	625.00	
Eunice C. Cowles Fund	281.93	
M. I. Savory Fund	4.00	1,754.68
Trust Fund Withdrawals:		
Cemetery Trust Funds	1,265.95	
R. T. Crane Jr., Picnic Fund	895.86	
E. C. Cowles Scholarship Fund	282.40	2,444.21
Transfer of Funds:		
Withdrawal		100,000.00

Redemption Crane Co., Shares:		
Sale of Shares		29,570.76
Transfer of Funds to Reduce Tax Rate:		
Water Department	15,000.00	
Electric Light Department	11,000.00	26,000.00
Accrued Interest		341.23
Refunds:		
Selectmen	6.26	
Accountant	1.15	
Treasurer and Collector	36.68	
Fire	8.70	
Health	2.50	
Garbage and Rubbish Equipment	46.49	
Moth	20.40	
Highway	106.20	
Old Age Assistance	22.10	
Aid Department Children	2.55	
Memorial Day	25.00	278.03
		788,312.81
Balance Jan. 1, 1945		215,072.66
		1,003,385.47

PAYMENTS

Recapitulation of Departmental Expenditures:

General Appropriations	373,036.92	
Electric Light Operations	110,660.22	
Water Operations	40,260.78	
Water Construction Fund	9,417.59	
Old Age Assistance, Adm. U. S. Grant	805.18	
Old Age Assistance, Adm. U. S. Grant	22,348.58	
Aid Dependent Children, Adm. U. S. Grant	64.42	
Aid Dependent Children, Aid U. S. Grant	993.80	557,587.49

Taxes:

County Tax	13,081.51	
State Tax	8,024.00	
Essex County Sanatorium Tax	4,497.32	
Auditing Tax	1,312.75	
State Parks and Reservations	200.94	27,116.52

Agency and Trust:

Withholding Tax Deductions	24,011.90	
Cemetery Perpetual Care Bequests	2,600.00	
Essex County Retirement System Deductions	2,571.26	
Blue Cross Deductions	1,142.90	
Dog Licenses for County	999.00	31,325.06

Transfer of Funds on Deposit	100,000.00

R. T. Crane Jr. Picnic Fund Investment		29,570.76
Trust Funds, Income Deposits:		
Cemetery Perpetual Care Fund	625.00	
R. T. Crane Jr., Picnic Fund	625.00	
Eunice C. Cowles Fund	281.93	
Martha I. Savory Fund	4.00	1,535.93
Refunds:		
Electric Light A/R	1,826.40	
Real Estate Taxes 1945	332.00	
Electric Light Guaranty Deposits	169.14	
Tax Title Possessions	130.00	
Real Estate Taxes 1944	126.00	
Ambulance	10.00	
Personal Taxes 1945	4.50	
Motor Vehicle Excise Taxes 1945	4.41	
Tailings	4.14	
Estimated Receipts	3.63	
Electric Light Guar., Dept., Int., Accrd.	3.00	
Poll Taxes 1945	2.00	2,615.22
Cash Items Charged Off		325.51
Accrued Interest Paid Out		33.70
Petty Cash Advance		15.00
		750,125.19
		253,260.28
Balance, December 31, 1945		1,003,385.47

GENERAL GOVERNMENT

MODERATOR

Appropriation			100.00
Moderator:			
Harland Burke			100.00

SELECTMEN

Appropriation		5,106.00	
Transfer-Reserve Fund		1,000.00	6,106.00
Town Report:			
Chronicle Publishing Co.	1,553.60		
Stanley A. Hull	152.00		
Henry S. Bowen	80.00		
Stanley F. Eustace	37.50		
William V. Arsenault	37.50		
George Coleman Co.	25.72	1,886.32	
Salaries:			
Clerk			
Lucy J. Eustace	416.00		
Selectmen			
Brainard C. Wallace, Chairman	238.71		
John F. Conley, Chairman	61.29		
Edwin H. Damon	160.77		

John F. Conley	159.16	
Brainard C. Wallace	40.84	
Wallace J. Lathrop	39.23	
Inspector of Wiring		
Clarence J. Dupray	286.29	
Secretary, Finance Committee		
Edmund H. Kelleher	100.00	
Bell Ringer		
Guy E. Wells	60.00	1,562.29
Photo-Copy Machine:		
Photo Record Corp.		927.94
Census:		
Hildred D. Kelleher	91.08	
Bernice Arsenault	83.34	
Percy E. Bennett	77.16	
Frank Kloss	70.32	
Mary Murawski	65.22	
Brainard C. Wallace	30.38	417.50
Printing and Advertising:		
Chronicle Publishing Co.	149.08	
Stanley A. Hull	8.00	
Henry S. Bowen	20.00	
Salem Evening News	3.00	180.08
Care of Buoys and Floats:		
Ernest O. Peabody		175.00
Perambulation of Town Lines:		
John F. Conley	57.00	
Brainard C. Wallace	42.00	
Edwin H. Damon	42.00	
Francis E. Wood	5.00	146.00

Insurance:

Bernard M. Sullivan, Agent	64.88	
Damon & Damon	59.38	124.26

Supplies:

H. B. McArdle	51.15	
Stanley A. Hull	18.25	
Standard Dup. Mach. Co.	12.12	
Hobbs & Warren, Inc.	8.52	
Lawyers Co-op., Pub., Co.	5.50	
Ciolek Hardware Co.	3.45	
Wards	3.00	
Treas., Comm., of Mass.	2.00	
John W. Goodhue Corp.	1.50	
R. W. Davis Co., Inc.	1.20	
Nathaniel M. Quint	.69	
Comm., of Public Safety	.50	107.88

Telephone:

New Eng. Tel. & Tel. Co.	103.03

Washington Hearing Expense:

Brainard C. Wallace	100.00

Surveys and Plans:

Chester J. Patch Jr.	89.75

Travel and Expenses:

Brainard C. Wallace	84.75	
Edwin H. Damon	1.25	86.00

Tax Title Possession Expense:			
Bernard M. Sullivan, Agent	33.35		
Town of Ipswich,Water Dept.	24.00		
A. J. Barton Jr.	20.00		
William Patterson & Son	3.55		
William F. Hayes	3.20	84.10	
Flowers:			
Gordon Greenhouses Inc.		34.00	
Dues:			
Assoc., Town Finance Comm.	10.00		
Essex Co. Selectmen's Assoc.	9.00	19.00	
Legal Fees and Services:			
William F. Hayes		18.30	
Posting Warrants:			
Thomas G. Gauld		14.00	
Clerical:			
Hildred Kelleher		5.00	
		6,080.45	
Transferred to Revenue		25.55	6,106.00

ACCOUNTANT

Appropriation	3,402.50	
Emergency Increase	400.00	
Transfer-Reserve Fund	100.00	
Refunds	1.15	3,903.65

Accountant-Salary and Bonus:

Brainard C. Wallace		2,500.00	

Clerk-Salary and Bonus:

Lucy J. Eustace		1,084.00	

Supplies:

H. B. McArdle	112.15		
Commonwealth of Mass.	30.78		
Stanley A. Hull	50.50		
Manifold Supplies Co.	17.00		
D. L. MacDonald Co.	1.65	212.08	

Telephone:

New Eng. Tel. & Tel. Co.		42.70	

Repairs to Equipment:

Underwood Elliott Fisher Co.	19.95		
Royal Typewriter Co., Inc.	13.00	32.95	

Rental of Equipment:

A. A. Smith Co.		25.00	

Travel and Expense:

Brainard C. Wallace		5.00	
		3,901.73	
Transferred to Revenue		1.92	3,903.65

TREASURER & COLLECTOR

Appropriation		8,140.33	
Emergency Increases		600.00	
Refund		33.00	8,773.33

Treasurer and Collector:

George E. Hodgkins	2,387.86	
John E. Grant	312.14	
Elwyn F. McCarthy	272.58	2,972.58

Clerical:

Gladys M. Poole	1,860.00	
Althea R. Mathews	1,140.48	
Gladys L. Goodhue	403.76	3,404.24

Surety Bonds and Insurance:

Bernard M. Sullivan, Agent	313.25	
Damon & Damon	324.51	
The Barker Agency	67.50	
Maryland Casualty Co.	5.00	710.26

Postage and Box Rent:

Eugene Matheson, P.M.	468.15

Supplies:

H. B. McArdle	81.55
A. W. LaFond & Co.	69.55
Adams Stationery Co.	44.10
Manifold Supplies Co.	11.00

Remington Rand Inc.	10.08	
D. L. MacDonald Co.	10.00	
Chronicle Publishing Co.	9.00	
Hobbs & Warren Inc.	4.09	
Royal Typewriter Co., Inc.	4.00	
The Todd Sales Co.	3.25	246.62

Legal Services:

Laurence F. Davis	159.40

Equipment:

The Todd Sales Co.	136.80

Telephone:

New Eng. Tel. & Tel. Co.	69.56

Repairs to Equipment:

Essex County Typewriter Co.	20.00

Deposit Box and Exchange Charge:

First National Bank of Ipswich	6.40

Services:

John H. Fenton	8.50

Travel and Expense:

John E. Grant	5.50

Tax Title Releases:

Registry of Deeds	5.00

Dues:			
Mass. Coll. & Treas. Assoc.		2.00	
Express:			
Railway Express Agency		.60	
		8,215.61	
Transferred to Revenue		557.72	8,773.33

ASSESSORS

Appropriation		3,164.00	
Emergency Increase		200.00	3,364.00
Clerk:			
C. Chester Caldwell		1,700.00	
Assessors:			
C. Chester Caldwell	300.00		
John E. Norman	300.00		
Worthington H. Mansfield	125.00		
Richard W. Davis	25.00	750.00	
Clerical:			
Winifred R. Walchek	238.62		
James D. Reilly	114.00	352.62	
Travel and Expenses:			
C. Chester Caldwell	180.00		
John E. Norman	42.50	222.50	

Supplies and Postage:

Hobbs & Warren Inc.	137.34		
H. B. McArdle	12.05		
D. L. Macdonald Co.	10.15		
The Stoneham Independent	1.00		
C. Chester Caldwell	1.00		
Eugene Matheson, P.M.	1.00		
John W. Goodhue Corp.	.25	162.79	

Telephone:

New Eng. Tel. & Tel. Co.	57.05	

Abstract Deeds:

Lilla Stott Turner	34.76	

Subscription:

Banker & Tradesman Pub. Co.	12.00	

Repairs to Equipment:

Allen Wales Adding Mach. Corp.	8.00	

Flowers:

Gordon Greenhouses Inc.	7.50	

Dues:

Association of Mass. Assessors	6.00	
	3,313.22	
Transferred to Revenue	50.78	3,364.00

LAW

Appropriation		600.00
Town Counsel:		
William F. Hayes	475.00	
George H. W. Hayes	125.00	600.00

UNITED STATES WILDLIFE LAND TAKING

Appropriation		500.00
Services and Expenses:		
William F. Hayes	400.00	
Brainard C. Wallace	100.00	500.00

TOWN CLERK

Appropriation	2,078.00	
Emergency Increase	200.00	2,278.00
Town Clerk-Salary and Bonus:		
Edward S. Cogswell	1,700.00	
Recording and Indexing Returns:		
Edward S. Cogswell	254.00	

Printing and Supplies:

Robinson Seal Co., Inc.	14.56	
L. E. Muran Co.	7.68	
H. B. McArdle	8.10	
Ellsworth Studio	7.00	
Hobbs and Warren Inc.	2.16	
American City Magazine	2.00	
John W. Goodhue Corp.	.75	
D. L. MacDonald Co.	.60	42.85

Birth Returns:

Frank L. Collins, M.D.	18.00	
John J. Pallota, M.D.	11.75	
Charles T. Ames, M.D.	2.50	
Henry F. Lachaj, M.D.	2.25	
Brainard F. Conley, M.D.	2.00	36.50

Telephone:

New Eng. Tel. & Tel. Co.	32.94

Postage:

Eugene Matheson, P.M.	15.00

Death Returns:

Ralph K. Whittier	5.00	
Edmund J. M. Scahill	3.50	
Howard J. Blake	1.75	
John W. Trudel	1.25	
Harry Cleveland	1.00	12.50

Clerical:			
Bernice B. Arsenault		12.00	
Bond:			
The Barker Agency		7.50	
Dues:			
Mass. Town Clerks Assoc.		3.00	
		2,116.29	
Transferred to Revenue		161.71	2,278.00

ELECTION & REGISTRATION

Appropriation			1,547.00
Printing and Advertising:			
Stanley A. Hull	227.00		
Chronicle Publishing Co.	77.00	304.00	
Listing:			
Frank H. Girard	111.42		
John A. Kobos	88.25		
Bernice B. Arsenault	83.00		
James M. Stewart	8.00	290.67	

Election Officers:

Henry Somers	16.50
Frank H. Girard	16.50
Edward S. Cogswell	13.50
Kenneth H. Clapp	12.56
Brainard C. Wallace	10.31
Clarence H. Smith	10.13
Hildred D. Kelleher	9.56
Adelaide Hodgkins	9.56
Benjamin H. Davis	9.56
Bernice B. Arsenault	9.56
Nelson W. Pascoe	7.50
Mary Preczewski	6.00
Aimee A. Howard	6.00
Grace M. Lombard	6.00
Annie Marcourelle	6.00
John I. Blonda	6.00
Nora Moynahan	6.00
John E. Greene	6.00
Lila M. Gilbert	6.00
Thelma B. Carey	6.00
Stella C. Smith	6.00
Alyce V. Ernst	6.00
Blanche K. Patch	6.00
Rose M. Barbati	6.00
Mary J. Lombard	6.00
Roland L. Bowen	6.00
Lucy E. Brown	6.00
John A. Kobos	6.00
Katherine M. Hurley	6.00
Bessie F. Clapp	6.00
Ruth Curtis	6.00
Doris I. Chambers	6.00
Mary B. Wells	6.00

Eva Woodbury	6.00	
Margarite Blaquiere	6.00	
Ethel Brooker	6.00	
Daisy Poor	2.25	
William J. H. Ewing	1.12	278.61

Registrars:

Frank H. Girard	75.00	
John A. Kobos	75.00	
J. Vincent Hubbard	75.00	225.00

Clerk:

Edward S. Cogswell		150.00

Clerical:

Bernice B. Arsenault		45.00

Supplies:

Robinson Seal Co., Inc.	24.34	
Stanley A. Hull	12.00	
H. B. McArdle	7.50	43.84

Postage:

Eugene Matheson, P.M.		30.00

Police:

Edward Blauvelt	9.00	
Byard Horsman	4.50	
Gordon Ewing	3.00	16.50

Rental of Equipment:

Edwards' Typewriter Exchange	9.90	
	1,393.52	
Transferred to Revenue	153.48	1,547.00

TOWN HALL

Appropriation		3,426.35	
Emergency Increase		200.00	3,626.35
Janitor-Salary and Bonus:			
Samuel H. Williams	1,154.70		
George H. Grant	571.90	1,726.60	
Fuel:			
Lathrop Brothers	432.77		
Elliott Fuels	193.96	626.73	
Insurance:			
Bernard M. Sullivan, Agent	202.43		
The Barker Agency	159.10		
Damon & Damon	113.50	475.03	
Electricity:			
Ipswich Municipal Light Plant		380.59	

Repairs:

Lawrence Orsini	62.75		
Ipswich Electric Shop	29.32		
William Patterson & Son	19.24		
North Shore Gas Co.	11.29		
Horace E. Hebb	8.00	130.60	

Supplies:

Ciolek Hardware Co.	8.80		
H. B. McArdle	8.50		
United Sweeping Comp. Co.	4.75		
John W. Goodhue Corp.	4.16		
A. P. Marcorelle Co., Inc.	3.50		
Ipswich Meat Market	2.51		
Marcorelle Bros.	1.92	34.14	

Gas:

North Shore Gas Co.		68.76	

Rental of Equipment:

Ipswich Electric Shop		20.00	

Water:

Town of Ipswich, Water Dept.		12.90	

Laundry:

Elsie Williams	8.00		
Hazel Grant	4.00	12.00	
		3,487.35	
Transferred to Revenue		139.00	3,626.35

TOWN HALL IMPROVEMENTS

Balance Jan. 1, 1945			438.35
Construction:			
William Patterson & Son	75.19		
Ipswich Electric Shop	42.50		
Damons	28.00	145.69	
Materials:			
Norcross Lumber Co.	21.62		
L. B. Nauss & Sons Inc.	21.45		
W. E. Atkinson Co.	13.45		
Gloucester Lumber Co.	2.53	59.05	
Labor:			
Henry Manzer	27.00		
Horace E. Hebb	20.86		
Fred Denningham	15.00	62.86	
Rental of Equipment:			
A. P. Marcorelle Co., Inc.		15.65	
Supplies:			
John W. Goodhue Corp.	7.03		
Ciolek Hardware Co.	2.57	9.60	
		292.85	
Forward to 1946		145.50	438.35

PROTECTION OF PERSONS AND PROPERTY

POLICE

Appropriation		18,655.50	
Emergency Increases		1,600.00	
Transfer-Reserve Fund		154.00	20,409.50

Salaries and Wages:

Chief		
Byard Horsman, Acting	2,009.28	
Frank Machaj	478.72	2,488.00
Sergeant		
Stanley Surpitski, Act'g	1,893.78	
Byard Horsman	451.22	2,345.00
Patrolmen		
Gordon Ewing	2,202.00	
Horace Dunbar	2,202.00	
Joseph Leet	2,032.32	
Joseph Arcisz	1,905.30	
Edward Blauvelt	1,862.96	
Stanley Surpitski	423.72	
Boleslaus Radzinski	192.50	10,820.80
Keeper of Lock-up		
Georges Hayes	1,786.74	
Boleslaus Radzinski	110.52	
James O'Brien	77.00	
Joseph Arcisz	18.42	1,992.68

Vacation Work		
Boleslaus Radzinski		561.00
Special Work		
Boleslaus Radzinski	134.66	
Joseph Arcisz	89.80	
Stanley Surpitski	2.84	
Gordon Ewing	2.84	
Horace Dunbar	2.84	
George Hayes	2.84	235.82
Matron		
Daisy Poor	10.50	
Mae Blauvelt	6.60	
Viola Michon	5.00	22.10

Pension:

Edward Blauvelt		154.00

Police Car and Ambulance:

Ipswich Motor Co., Inc.	394.25	
Metropolitan Oil Co.	181.28	
Mac's Service Station	171.55	
R. W. Davis Co., Inc.	139.32	
Burke Motor Service	76.86	
Central Auto Sales	11.10	
Bob's Esso Service Station	9.39	983.75

Radio:

F. Alvin Stacey	188.39	
Galvin Mfg. Co.	.60	
Ciolek Hardware Co.	.40	
Ipswich Electric Shop	.15	189.54

Insurance:

Bernard M. Sullivan, Agent	174.72	
The Barker Agency	5.00	179.72

Telephone:

New Eng. Tel. & Tel. Co.		130.54

Annotated Laws:

Lawyers Co-op. Pub. Co.		103.40

Equipment:

Faurot Incorporated	56.62	
Byard Horsman	8.36	64.98

Supplies:

H. B. McArdle	20.50	
Henry S. Bowen	17.00	
Albert Pinsley	4.80	
Ciolek Hardware Co.	4.00	
Conley's Drug Store	3.48	
N. J. Bolles Co.	3.34	
Ipswich Motor Co., Inc.	1.75	54.87

Repairs to Equipment:

Royal Typewriter Co., Inc.		35.50

Postage and Box Rent:

Eugene Matheson, P.M.		11.95

Registration of Bicycles:		
State Prison	6.16	
Meals:		
Schooner Restaurant	.40	
	20,380.21	
Transferred to Revenue	29.29	20,409.50

COURSE OF INSTRUCTION F. B. I. SCHOOL

Appropriation		500.00
Expenses:		
Byard W. Horsman		500.00

REGISTRATION OF BICYCLES

Appropriation		50.00
Plates:		
State Prison	27.00	
Supplies:		
H. B. McArdle	9.30	
John W. Goodhue Corp.	4.55	

Comm. of Public Safety	4.50		
Ciolek Hardware Co.	4.07	22.42	
Express:			
Railway Express Agency		.58	50.00

FIRE

Appropriation		21,713.10	
Emergency Increases		1,200.00	
Transfer-Reserve Fund		900.00	
Refunds		8.70	23,821.80
Salaries and Wages:			
Chief			
Samuel W. Atherley		600.00	
Engineers			
Lionel M. Sheppard	175.00		
Stuart J. Pollock	175.00	350.00	
Chauffeurs			
Lawrence Adams	2,202.00		
Russell Scahill	2,202.00		
Frank O'Malley	2,202.00		
Edward Grant	2,202.00		
Charles R. Day	2,124.38		
James L. Wile	1,362.98		
Robert Green	804.46		
James D. Gilbert	77.62	13,177.44	

Call Men

Clarence J. Dupray	125.00
Joseph Marcorelle	125.00
Albert G. Waite	125.00
Arthur Brocklebank	125.00
Burton Comer	125.00
Stanley Eustace	125.00
Peter Gianakas	125.00
William Grant	125.00
George Matheson	125.00
Lawrence Orsini	125.00
Clarence Pickard	125.00
Daniel F. Ryan	125.00
Everett A. Smith	125.00
Harold Smith	125.00
Chester Stone	125.00
Arthur Trask	125.00
Guy Wells	125.00
Alex Gallant	125.00
J. Francis Perkins	125.00
Albert M. Sheppard	125.00
J. Harry Sheppard	125.00
Frank Chadbourne	114.59
Henry Manzer	93.77
Maurice Robicheau	62.54
Walter Callahan	62.54
Raymond Horsman	62.46
James D. Reilly	62.46
Henry Waz	62.46
Warren Cogswell	52.05
Clarence Flewelling	52.05
Edward Martel	52.05
Edmund Gillis	41.64
Robert Hills	31.31

John Levere	31.23	
Russell Grant	20.90	
Roland Wile	20.90	
Norman Ewing	10.41	3,458.36
Supt. Fire Alarm System		
Lawrence Orsini		100.00
Still Alarms and Watching Fires		
Norman Stone	6.00	
Arthur Trask	5.50	
Edward Grant	4.50	
Lawrence Orsini	4.40	
Warren Cogswell	4.10	
Burton Comer	4.10	
Chester Stone	3.75	
Wilrod McIntyre	3.75	
Frank O'Malley	3.65	
Stanley Eustace	3.65	
Chester Stone Jr.	3.75	
Stuart Pollock	3.55	
James L. Wile	3.00	
Malcomb Gross	3.00	
Henry Manzer	3.00	
Henry Waz	3.00	
Frank Chadbourne	3.00	
Peter Speliotes	2.80	
Richard Pollard	2.80	
Russell Grant	2.80	
Peter Geanakas	2.60	
Walter Callahan	2.25	
Herbert Dodge	2.05	
Lionel Sheppard	2.05	
Robert Day Jr.	1.50	
Joseph Cook	1.50	

Walter Martineau	1.50	
Albert Waite	1.50	
Maurice Robicheau	1.50	
Robert Day	1.50	
Clarence Pickard	1.50	
Robert Hills	1.50	
William Grant	1.50	
William Conley	1.40	
Melvin Bowen	1.30	
Everett Smith	1.30	
Joseph Marcorelle	1.30	
J. Francis Perkins	.75	
Kenneth Brocklebank	.75	
Wilbur Trask	.75	
Gerald Adams	.75	
Albert Sheppard	.75	
Clarence Dupray	.75	
Donald Bowen	.75	
George Ewing	.75	
George Matheson	.75	
Harold Smith	.75	
Chester Patch	.65	
Gordon Morgan	.75	
Thomas Keaney	.75	
Bernard Kamon	.75	
Frank Stevens	.65	
Carl Woodbury	.65	
James Wile Jr.	.65	114.20

Fire Alarm System:

Materials, Supplies and Labor	
Lawrence Orsini	1,282.13
Cuthbert Wile	46.50
Frederick Brown	34.50

The Gamewell Company	28.89	
James McCormack & Son	20.00	
Ernest Boudreau	6.00	
Edgar Migneault	4.50	1,422.52

Pensions:

George W. Brown	1,001.00	
Agnes K. Kilmore	300.00	1,301.00

Fire Apparatus, Care and Maintenance:

Gas, Oil and Repairs		
John A. Hill Motor Service	381.68	
Seagrave Corporation	115.65	
Mac's Service Station	93.81	
Ipswich Motor Co., Inc.	85.95	
James McCormack & Son	33.00	
Moulton Ladder Mfg. Co.	23.75	
Central Auto Sales	13.50	
Bob's Esso Service Station	2.85	
Burke Motor Service	1.52	751.71
Equipment		
Justin A. McCarthy Co.	569.71	
American Fire Equip. Co.	59.96	
Gorham Fire Equip. Co.	13.44	
North Shore Fire Appliance Co.	4.50	
James McCormack & Son	4.50	652.11
Supplies		
North Shore Fire Appliance Co.	84.20	
The Windsor Co.	12.45	

Burke Motor Service	9.00	
Conley's Drug Store	8.55	
Gorham Fire Equip. Co.	7.54	
John W. Goodhue Corp.	4.20	
C. Leary & Co.	2.75	128.69

Fire Station, Care & Maintenance:

Fuel		
Lathrop Brothers	172.70	
Charles L. Elliott Co.	99.99	272.69
Materials, Equipment and Labor		
Arthur H. Curtis Co.	41.40	
Lawrence Orsini	34.44	
W. E. Atkinson Co.	34.27	
J. W. Linehan Roofing Co.	21.37	
Samuel W. Atherley	21.00	
John W. Goodhue Corp.	16.99	
William Patterson & Son	15.33	
Est., Arthur C. Damon	12.40	
Joseph H. Hardy	12.00	
Joseph Adleman	5.00	
Norcross Lumber Co.	4.63	
A. B. C. Mulholland	3.50	
Ciolek Hardware Co.	2.32	224.65
Supplies		
C. B. Dolge Co.	45.06	
M. D. Stetson Co.	26.87	
John W. Goodhue Corp.	24.84	
United Sweeping Compound Corp.	19.00	
L. B. Philbrick Co.	18.60	
W. E. Atkinson Co.	14.85	

A. P. Marcorelle Co., Inc.	11.85	
Est., A. C. Damon	11.15	
Reformatory for Women	9.61	
Conley's Drug Store	5.45	
Ciolek Hardware Co.	5.22	
C. S. Tyler	3.90	
N. J. Bolles Co.	3.66	
Middlesex Chemical Co.	3.00	
Ipswich Grain Co.	2.40	
Ipswich Electric Shop	1.55	
James McCormack & Son	1.50	
Ipswich Motor Co., Inc.	1.10	209.61

Electricity

Ipswich Municipal Light Plant	144.59

Laundry

Ipswich Family Laundry	76.86

Gas

North Shore Gas Co.	24.62

Water

Town of Ipswich Water Dept.	21.55

Radio:

Galvin Mfg. Co.	450.00	
F. Alvin Stacey	75.00	525.00

Insurance:

Damon & Damon	40.30	
Bernard M. Sullivan, Agt.	37.31	
The Barker Agency	35.10	112.71

Telephone:

New Eng. Tel. & Tel. Co.		110.00	

Stationery and Supplies:

George C. McGuiggan	6.00		
Est., Cora H. Hulbert	5.61		
Conley's Drug Store	5.12	16.73	

Express, Taxi and Truck Hire:

Blaisdell's Express	5.15		
Alex Gallant	4.00		
Railway Express Agency	.58		
Burke Motor Service	.35	10.08	
		23,805.12	
Transferred to Revenue		16.68	23,821.80

RECONSTRUCTION FIRE ALARM SYSTEM

Transfer-Surplus Reserve		6,200.00

Equipment and Installation:

The Gamewell Company, Contract	6,161.50	
Lawrence Orsini	33.50	
James McCormack & Son	5.00	6,200.00

Ipswich Public Library
Ipswich, Massachusetts

WEIGHTS AND MEASURES

Appropriation			518.25
Salary-Sealer:			
Francis Carey	262.52		
Theo H. Boylan	71.48	334.10	
Transportation:			
Francis Carey		40.35	
Labor:			
Francis Carey		46.00	
Insurance:			
The Barker Agency		31.00	
Supplies:			
Robinson Seal Co., Inc.		9.17	
Advertising:			
Chronicle Publishing Co.		4.00	
Repairs:			
William Patterson and Son		2.00	
Telephone:			
Francis Carey		2.00	
		468.52	
Transferred to Revenue		49.73	518.25

MOTH

Appropriation		4,383.50	
Emergency Increase	200.00		
Refund		20.40	4,603.90
Superintendent			
Gardner C. Caverly		1,490.22	
Labor:			
Cuthbert Wile	431.63		
Frederick Brown	174.00		
Earl Goody	166.13		
Ernest Boudreau	129.75		
Charles Surpicki	86.25		
Louis Kelly	66.00		
Oscar Fido	25.50		
James Wile Jr.	24.00		
Francis Comer	17.01		
Charles Weagle	12.00		
Joseph Arcisz	9.00		
George C. Weagle	6.75		
Clifford Weagle	4.50	1,201.27	
Insecticides:			
Essex County Co-op., Farm Assoc.	746.13		
James Higgins & Son	15.66		
Ipswich Grain Co.	6.00	767.79	
Insurance:			
Bernard M. Sullivan, Agent	229.38		
The Barker Agency	210.42	439.80	

Maintenance of Equipment:

Ipswich Motor Co., Inc.	120.29	
Fitzhenry-Guptill Co.	39.48	
Bob's Esso Service Station	32.16	
Burke Motor Service	31.78	
R. W. Davis Co.	28.87	
Mac's Service Station	9.30	
Nick's Gulf Station	9.25	
George Karalias	5.91	
James McCormack & Son	1.75	278.79

Rent:

Arthur W. Manzer		250.00

Tools and Supplies:

Essex County Co-op., Farm Assoc.	64.22	
Ciolek Hardware Co.	13.20	
Frost Insecticide Co.	12.85	
John W. Goodhue Corp.	9.33	
Est., Arthur C. Damon	9.00	
A. P. Marcorelle Co., Inc.	2.54	
Ipswich Electric Shop	1.94	
William Patterson & Son	1.00	114.08

Telephone:

New Eng. Tel. & Tel. Co.		27.30

Advertising:

Chronicle Publishing Co.		25.00

Fuel:			
Charles W. Pickard		5.88	
Office Supplies:			
Est., Cora H. Hulbert		2.15	
		4,602.28	
Transferred to Revenue		1.62	4,603.90

TREE WARDEN

Appropriation			1,482.50
Labor:			
Cuthbert Wile	305.63		
Ernest Boudreau	232.50		
Earl Goody	90.38		
Frederick Brown	81.75		
Charles Surpicki	60.75		
Gardner Wile	29.00		
Oscar Holm	24.75		
Louis Kelly	21.75	846.51	
Superintendent:			
Gardner C. Caverly		330.00	
Tree Removal:			
Hartney-Amalia Inc.		169.00	

Maintenance of Equipment:

James McCormack & Son	30.60		
Metropolitan Oil Co.	17.78		
Bob's Esso Service Station	9.72		
Ipswich Motor Co., Inc.	2.96		
Lathrop Brothers	1.40	62.46	

Tools and Supplies:

John W. Goodhue Corp.	42.85		
Ciolek Hardware Co.	7.61		
A. P. Marcorelle Co., Inc.	1.55	52.01	

Advertising:

Chronicle Publishing Co.		10.25	

Truck Hire:

Alex Gallant		12.00	
		1,482.23	
Transferred to Revenue		.27	1,482.50

POISON IVY CONTROL PROJECT

Appropriation			200.00

Supplies:

Frost Insecticide Co.	63.00		
Joseph Breck & Sons	55.72		
Graf Brothers	.90	119.62	

Labor:

Cuthbert Wile	6.00		
Frederick Brown	6.00	12.00	
		131.62	
Balance to 1946		68.38	200.00

FOREST WARDEN

Appropriation		600.00

Fighting Fires and Patrol:

Frank O'Malley	47.25
Robert Green	16.50
Norman Stone	14.25
Chester Stone Jr.	13.50
Robert Day Jr.	13.50
Melvin Bowen	12.00
Robert Day	11.25
Edward Grant	10.50
Charles Dodge	6.75
Malcomb Gross	6.75
Richard Pollard	6.75
Wilrod McIntyre	6.75
Russel Scahill	6.00
Warren Cogswell	6.00
James Wile	5.25
Herbert Dodge	5.25
George Vlahos	5.25
Walter Martineau	4.50
Maurice Robicheau	4.50
Stanley Eustace	4.50

Lawrence Orsini	4.50
Edward Grant	3.75
Malcomb Gross	3.75
Peter Speliotes	3.75
Chester Stone	3.00
Ainsley Smith	3.00
Henry Manzer	3.00
Burton Comer	3.00
Arthur Trask	3.00
Albert Sheppard	3.00
Raymond Perry	2.25
Russell Grant	2.25
Raymond Horsman	2.25
Gilbert Lavoie	2.25
Philip Lombard	2.25
Raymond Perry	2.25
Lawrence Adams	1.50
Arthur Brockelbank	1.50
William E. Grant	1.50
Francis Ryan	1.50
Francis Perkins	1.50
George Ewing Jr.	1.50
Gardner Wile	1.50
Henry Waz	1.50
Edmund Gillis	1.50
Lionell Sheppard	1.50
Joseph Marcorelle	1.50
Albert Waite	1.50
John Orsini	.75
George Matheson	.75
Gardner Caverly	.75
Edgar Adams	.75
Charles Degrandpre	.75
Gerald Adams	.75
Edward Wedzyn	.75

John Bartniski	.75	
Clarence Pickard	.75	
Charles Everett	.75	
Joseph Cook	.75	
Jesse Lind	.75	
William Conley	.75	
Robert Mocklar	.75	
Arnold Curtis	.75	
Alex Stewart	.75	
Arthur Hulbert	.75	
Charles Crossman	.75	
Wellman Hawks	.75	
John P. Hills	.75	
Walter Callahan	.75	
Everett Haley	.75	
James Reilly	.75	
George Singer	.75	
Philip Lombard	.75	
Peter Owsiak	.75	
James Wile Jr.	.75	
Dexter Harrington	.75	
Jere Brockelbank	.75	
Charles Weagle Jr.	.75	
Chester Bowen Jr.	.75	295.50

Maintenance of Equipment:

Ipswich Motor Co., Inc.	56.09	
Mac's Service Station	28.49	
James McCormack & Son	.75	85.33

Supplies and Equipment:

North Shore Fire Appliance Co.	29.70	

Gorham Fire Equipment Co.	18.77		
William Patterson & Son	1.30	49.77	
Insurance:			
Bernard M. Sullivan, Agent		38.46	
		469.06	
Transferred to Revenue		130.94	600.00

CLAM COMMISSIONER

Appropriation		1,500.00	
Emergency Increase		200.00	
Transfer-Reserve Fund		150.00	1,850.00
Commissioner—Salary and Bonus:			
Henry Shaw		1,400.00	
Gas, Oil and Repairs:			
Bob's Esso Service Station	105.48		
Burke Motor Service	89.83		
Edward G. Hull	13.00		
Ipswich Motor Co., Inc.	10.20	218.51	
New Equipment:			
Edward G. Hull		150.00	

Printing and Advertising:

Henry S. Bowen	38.00		
Chronicle Publishing Co.	4.50	42.50	

Supplies:

John W. Goodhue Corp.	23.49		
Lionel Sheppard	8.00	31.49	

Posting:

George W. Brown		6.00	
		1,848.50	
Transferred to Revenue		1.50	1,850.00

BOUNTY ON SEALS

Appropriation			100.00

Bounties:

Napoleon LeMay		5.00	
Robert Forward		5.00	
		10.00	
Transferred to Revenue		90.00	100.00

HEALTH AND SANITATIONS

HEALTH

Appropriation		7,730.00	
Emergency Increase		100.00	
Refund		2.50	7,832.50

Garbage Collections:

Contract		
Thomas A. Decoste	1,666.62	
Labor		
Asa Littlefield	301.50	
Robert Player	299.63	
John Ladderbush	272.63	
Thomas A. Decoste	21.75	
Henry Waz	4.13	2,566.26

Salaries:

Agent	
Paul M. Jodoin	700.00
Milk Inspector	
Paul M. Jodoin	400.00
Child Hygiene	
Muriel E. Meyer	300.00
Frank L. Collins, M. D.	150.00

Members		
Lawrence King, Chairman	100.00	
Frank L. Collins, M. D.	75.00	
Ernest J. Smith, D. M. D.	75.00	
Animal Inspector		
G. Loring Woodbury	175.00	
Clerk		
Paul M. Jodoin	75.00	
Slaughter Inspector		
Hilmer Lindgren	25.00	2,075.00

Tuberculosis:

Essex Sanatorium	2,021.00	
Rutland State Sanatorium	367.50	
Town of Rowley	66.65	2,455.15

Travel and Expense:

Paul M. Jodoin	163.17	
Burke Motor Service	1.50	164.67

Quarantine:

Marie Whynock	36.00	
Maynard Brown	24.00	
Chester Stone	24.00	
Ara Brown	24.00	
Eleanor Stone	12.00	120.00

Milk Analysis:

Essex County Agricultural School	81.98	
LeClair & Son	2.50	84.48

Telephone:

New Eng. Tel. & Tel. Co.	72.24	
Paul M. Jodoin	2.10	74.34

Supplies:

Chronicle Publishing Co.	10.50	
Mead & Wheeler Co.	9.25	
H. B. McArdle	9.25	
D. L. MacDonald Co.	8.75	
Henry S. Bowen	8.00	
Walter Fessenden	4.25	
Muriel Meyer	4.22	
Ipswich Electric Shop	1.02	
Paul M. Jodoin	.74	
John W. Goodhue Corp.	.50	56.48

Disposal of Dead Animals:

Mrs. G. C. Player	17.50
Edward Parsons	5.00
Joseph Leet	5.00
Paul M. Jodoin	4.00
Stanley Surpitski	4.00
Horace L. Dunbar	3.00
Jesse Hardy	3.00
Turner Hill Farm	2.75
Gordon Ewing	2.00
Allen Chase	1.00

Gordon C. Player	1.00	
Richard Sheppard	1.00	49.25

Contagious Disease:

Frank L. Collins, M. D.	40.00	
Muriel E. Meyer	3.00	43.00

Slaughter Inspections:

Hilmer H. Lindgren	23.50	
Fairview Farm	10.50	34.00

Dog Bites:

Frank L. Collins, M. D.	14.00	
Charles T. Ames	14.00	
Chester A. Baker Inc.	4.00	32.00

Printing and Advertising:

Henry S. Bowen	15.00	
Chronicle Publishing Co.	9.00	24.00

Child Hygiene:

MacGregor Instrument Co.	13.92	
Muriel E. Meyer	2.77	16.69

Repairs to Equipment:

Arthur H. Driscoll Co.		15.00

Express:

Paul M. Jodoin	4.64	
Railway Express Agency	4.04	8.68

Clerical:

Bernice B. Arsenault	7.00	

Flowers:

Gordon Greenhouses Inc.	5.00	

Police:

Joseph Leet	1.50	7,832.50

GARBAGE AND RUBBISH EQUIPMENT AND COLLECTION

Appropriation		6,000.00	
Refund—Federal Tax		46.49	6,046.49

Truck, Body and Equipment:

Gar Wood Industries Inc.	2,580.00	
Ipswich Motor Co., Inc.	1,764.15	4,344.15

Labor:

John Ladderbush	199.50	
Asa Littlefield	196.50	
Robert Player	187.50	583.50

Rental of Equipment:

Harris Oil Co.		324.00

Insurance:

Bernard M. Sullivan, Agent		204.94	

Maintenance of Equipment:

Mac's Service Station	79.59		
Bob's Service Station	46.62		
Gulf Service Station	23.28		
Ipswich Motor Co., Inc.	14.52	164.01	

Supplies, Expenses and Repairs:

Paul M. Jodoin	12.78		
John Ladderbush	11.34		
James McCormack & Son	7.00	31.12	
		5,651.72	
Transferred to Revenue		394.77	6,046.49

MOSQUITO CONTROL

Appropriation	850.00

Mosquito Control:

Commonwealth of Massachusetts	850.00

TOWN DUMP

Appropriation		600.00
Labor:		
William Martineau	105.60	
Alvary Marriott	62.22	
Louis Kelly	18.00	
Joseph Doty	12.00	
Albert Sheppard	7.50	
Henry Waz	7.50	
Oscar Holm	6.00	
Charles Surpicki	6.00	
	224.82	
Balance to 1946	375.18	600.00

SEWERAGE COMMITTEE

Appropriation		250.00
Labor:		
Samuel Lombard	21.01	
Edward Thibedeau	6.38	
Oscar Holm	3.75	
	31.14	
Balance Forward to 1946	218.86	250.00

HIGHWAYS

Appropriation		27,044.00	
Emergency Increases		1,000.00	
Refunds		6.20	28,050.20

Salaries and Wages:

Superintendent		
Francis E. Wood		2,400.00
Equipment Operators		
Albert Sheppard	1,398.10	
Henry Waz	1,392.08	
Joseph Doty	1,327.99	
Alvary Marriott	1,269.02	5,387.19
Labor		
Charles Surpicki	886.11	
Louis Kelly	640.88	
Oscar Holm	522.68	
Harry Menanos	514.40	
John Ewic	153.91	
John D. Kelly	151.14	
Clifford Weagle	92.98	
Richard Kelly	91.50	
John Scibisz	149.35	
Charles Weagle	53.23	
Daniel Birmingham	45.00	
Charles Glover	30.00	
Gardner Wile	29.25	
Joseph Sojka	32.83	
Joseph Phaneuf	26.25	
Cuthbert Wile	25.88	
Frank O'Malley	19.50	
Robert Hills	15.00	

Edward Grant	13.50	
James L. Wile	13.50	
Albert Hall	10.40	
Arthur Sweeney	9.75	
Ira R. Andrews	9.75	
Robert Day	8.25	
George Singer	5.25	
Arnold Curtiss	5.25	
Albert Kotch	3.00	
Gordon Ewing	3.00	
Russell Scahill	1.50	3,563.04
Clerical		
Ruth Wood		1.20

Tar, Road Oils:

Trimount Bituminous Prod. Co.	4,412.30	
Koppers Co.	122.88	4,535.18

Sand, Gravel, Stone and Cement:

Topsfield Sand & Gravel Co.	690.42	
Robert F. Ryan	162.30	
Wright Contracting Co.	130.82	
Est., of Mrs. A. Brown	119.70	
Lynn Sand & Stone Co.	82.07	
Alvary Marriott	50.00	
Ipswich Grain Co.	34.40	
Essex Sand & Gravel Co.	12.86	1,282.57

Chloride and Salt:

Essex Cty., Co-op. Farm Assoc.	517.00	
G. H. Parker Grain Co.	218.00	
Solvay Sales Co.	109.80	844.80

Maintenance of Trucks & Equipment:

Socony-Vacuum Oil Co.	1,047.50
R. W. Davis Co.	1,365.20
James McCormack	637.28
Ipswich Motor Co., Inc.	624.25
Bob's Esso Service Station	401.05
Charles N. Wood Co.	260.10
Dyar Sales & Machinery Co.	258.25
Mac's Service Station	172.71
R. L. Files & H. J. O'Keefe Co.	70.28
H. F. Davis Tractor Co.	107.27
Empire Steel & Tool Co.	69.36
Zina Goodell Corp.	51.81
Union Fork & Hoe Co.	44.65
Gardner L. Lewis	19.40
Joseph T. Ryerson & Son, Inc.	17.13
H. M. Dodge	15.90
Buffalo Springfield Roller Co.	14.72
North Shore Fire Appliance Co.	8.70
Wellesley Soap & Chemical Co.	6.50
Est., A. C. Damon	5.65
Harris Oil Co.	5.35

Sanberg Equipment Co.	5.22	
W. H. McNeil	5.00	
H. M. Dodge	3.65	
Norfolk Tool & Supply Service	2.46	
Albert Sheppard	1.85	
Ipswich Electric Shop	9.06	
Burke Motor Service	1.10	
William Patterson & Son	1.75	5,233.15

Tools and Supplies:

John W. Goodhue Corp.	190.98	
Ciolek Hardware Co.	149.91	
Norfolk Tool & Supply Co.	29.82	
Snap-on Tools Corp.	26.90	
Dyar Sales & Machinery Co.	24.25	
A. P. Marcorelle Co., Inc.	24.41	
Traffic Road & Equipment Co.	24.00	
M. D. Stetson	21.66	
Middlesex House of Correction	14.64	
Damons	5.65	
Littlefield-Green Inc.	3.30	
Binks Manufacturing Co.	1.02	516.54

Insurance:

Bernard M. Sullivan, Agent	648.30	
The Barker Agency	169.98	
Damon & Damon	163.90	982.18

Rental, Trucks, Teams, Equipment:

Michael Ryan	300.65	
Wright Contracting Co.	145.94	
Harris Oil Co.	123.00	
A. B. C. Mulholland	122.25	
Alex Gallant	28.35	
Town of Topsfield Highway Dept.	5.00	725.19

Highway Supplies:

State Prison	136.10	
George McQuestion Co., Inc.	117.94	
M. D. Stetson Co.	76.06	
Zina Goodell Corp.	57.00	
Perkins-Eaton Mach., Co.	53.90	
L. B. Nauss & Sons Inc.	45.62	
James Huggins & Son	35.19	
Ipswich Motor Co., Inc.	14.60	
American Chain Link Fence Co.	13.21	
A. Minici & Sons	10.00	
Ipswich Grain Co.	4.00	
Mac's Service Station	1.93	565.55

Traffic Equipment, Signs, Supplies:

Traffic Road Equipment Co.	234.50	
State Prison	127.85	
Salem Sign Co.	19.00	
Donald J. T. Hamm	5.00	386.35

Surveys and Plans:

Chester J. Patch Jr.		323.75

Garage, Care and Maintenance:

Fuel		
Lathrop Brothers	87.55	
Harris Oil Co.	75.78	
Charles L. Elliott	32.00	
Repairs		
William Patterson & Son	125.52	
Lawrence Orsini	40.42	
Ipswich Electric Shop	5.45	
Est., A. C. Damon	.12	
Commissioner of Public Safety	5.00	
Electricity		
Ipswich Municipal Light Plant	14.96	
Water		
Town of Ipswich Water Dept.	8.00	394.80

Telephone:

New Eng. Tel. & Tel. Co.		154.59

Rent of Land:

Francis E. Wood		120.00

Office Supplies and Equipment:

A. E. Martell Co.	35.48		
Chronicle Publishing Co.	22.75		
Est., Cora H. Hulbert	4.06		
Conley's Drug Store	3.28		
Edward's Typewriter Exchange	8.50		
United Sale Co.	3.16	77.23	

Express and Car Hire:

Railway Express Agency	31.79		
Munroe & Arnold Merritt Exp.	4.86		
Agawam Dispatch	2.68		
Boston & Maine R. R.	2.23		
Motor Transportation Co., Inc.	1.72		
Burke Motor Service	1.35		
Blaisdell's Express	1.20		
Graf Brothers Express	.70	46.53	

Registration, Trucks & Equipment:

Registry of Motor Vehicles	10.00	

Meals:

Atlas Lunch	4.20	

Dues:

Mass., Highway Association	3.00	
	27,557.04	
Transferred to Revenue	493.16	28,050.20

SNOW REMOVAL

Appropriation		10,000.00

Labor:

Joseph Doty	686.81
Albert Sheppard	618.24
Henry Waz	616.35
Alvary Marriott	565.14
Oscar Holm	292.92
Charles Surpicki	272.06
John Ewic	223.63
John D. Kelly	179.80
Richard Kelly	147.29
John Scibisz	140.60
Louis Kelly	132.38
Charles Weagle	90.30
Clifford Weagle	90.30
John Singer	83.85
Daniel Birmingham	80.80
Angus Wright	74.75
Walter Jadul	67.70
Maurice Benjamin	61.10
Russell Grant	58.93
Frank O'Malley	55.25
Arthur Benjamin	52.33
James A. Day	51.35
Earl Goody	46.15
Russell Scahill	44.85
Robert Green	36.55
Napoleon LeMay	33.15
Robert Day	31.85
Albert Hall	29.90
Malcomb Gross	28.93
Paul Pollard	28.29

Robie Wile	27.30
Roger Haskell	26.65
Joseph Hardy	26.00
Edward Grant	23.40
Francis Paquin	23.09
Frederick Sturtevant	22.75
Edward Hetnar	22.10
William Speliotes	17.55
Gilbert Lavoie	17.23
Lawrence Davey	16.58
Charles Farfaras	15.60
Nicholas Pappas	15.60
Alex Bedrosian	15.60
David Johnson	15.60
Paul Pappas	15.60
Roland Singer	15.60
James Soffron	15.60
Stanley Eustace	15.60
Henry Martell	14.95
Alexander Skowrnek	14.30
Leo Gallant	14.30
Gardner Wile	14.23
John Perry	13.66
Elmer Cook	13.00
Thomas Rice	13.00
Joseph Thomas	13.00
Richard Cook	13.00
Richard Bernard	12.35
Guy Wells	12.35
Warner Cogswell	12.35
Robert Moody	12.03
Robert Day Jr.	11.70
Roger Carpenter	11.38
Chester Wells	11.25
Garry Somers	10.40

Richard Sheppard	10.40
William Alexopoulos	10.40
Merl Doucette	9.75
George Singer	9.10
Omer Gauthier	9.10
Edward Surrette	9.10
George Sperios	8.78
John Bzezinski	8.25
Joseph Murphy	7.80
Chester Patch	7.80
Charles Saulnier	7.80
Robert Hills	7.50
Richard Wells	7.15
Howard Wile	6.75
Marvin Como	6.50
Richard Graham	6.50
Frederick Hovey	6.50
Arnold Curtis	6.63
B. C. Wallace	6.00
Gordon Ewing	5.84
Herbert Dodge	5.20
Frank Slysz	5.20
James Dezerenis	5.20
Raymond Atkinson	5.20
Philip Lombard	5.20
Walter Slysz	5.20
Melvin Bowen	5.20
Richard Murphy	4.23
Charles Murphy	4.23
John Hoar	4.23
Eugene Beaton	3.90
Lewis Markos	3.58
Joseph Arcisz	2.92
Edward Blauvelt	2.92
Wesley Andrews	2.60
Robert Lombard	2.60

John Benedix	2.60	
Charles DeGrandpre	2.60	
Gordon C. Hardy	2.60	
John Gobeille	2.60	
Walter Kotek	1.95	
Charles Mourikas	1.95	
Joseph Phaneuf	1.30	
Anthony Thanos	.98	
Albert Doucette	.98	5,729.07

Clerical:

Ruth Wood		4.40

SNOW REMOVAL

Trucks and Teams:

Michael Ryan	1,245.88	
A. B. C. Mulholland	884.58	
Harris Oil Co.	824.30	
Roland Singer	220.00	
Corliss Brothers	165.85	
Walter Hetnar	119.00	
Felix Wegzyn	114.60	
Nicholas Avelis	92.15	
Joseph Jaslowich	66.00	
Alex Gallant	54.00	
Rudolph Norcross	2.60	3,788.96

Gasoline and Oil:

Socony-Vacuum Oil Co.	286.80	
Mac's Service Station	5.46	292.26

Repairs, Parts to Equipment:

Charles N. Wood Co.		130.10	

Sand:

Topsfield Sand & Gravel Co., Inc.	54.81		
Alvary Marriott	.40	55.21	10,000.00

CHAPTER 90 MAINTENANCE

Appropriation		1,000.00	
Transfer—Surplus Revenue		500.00	1,500.00

Bituminous Products:

Trimount Bituminous Prod., Co.		742.19	

Labor:

Joseph Doty	45.13		
Charles Surpicki	45.00		
Louis Kelly	44.25		
Henry Waz	41.75		
Alvary Marriott	39.75		
Albert J. Sheppard	33.50		
Oscar Holm	21.75		
Arthur Sweeney	7.50		
Ira Roy Andrews	7.50	286.13	

Trucks and Equipment:

Town of Ipswich Highway Dept.	154.95		

Michael Ryan	46.40		
Harris Oil Co.	40.00		
A. B. C. Mulholland	25.60		
Town of Topsfield	16.00	282.95	
Sand and Stone:			
Topsfield Sand & Gravel Co., Inc.	116.24		
Lynn Sand & Stone Co.	71.95	188.19	
		1,499.46	
Transferred to Surplus Revenue		.54	1,500.00

STREET LIGHTING

Appropriation	5,400.00
Street Lights:	
Ipswich Municipal Light Plant	5,400.00

CHARITIES AND SOLDIERS BENEFITS

PUBLIC WELFARE

Appropriation	5,868.28	
Transfer—Reserve Fund	2,000.00	
Emergency Increase	200.00	8,068.28

Salaries and Wages:

Members		
George R. Hovey	150.00	
William Dunbar	120.57	
Walter E. Callahan	62.50	
George Mourikas	54.03	
Edmund P. Gillis	29.43	
Charles L. Rose	29.43	
Agent		
Nelson W. Pascoe	239.76	
Walter E. Callahan	82.56	
Clerk		
Hildred Kelleher	307.64	
Physician		
B. B. Mansfield, M. D.	600.00	1,675.92

Cash Allowances:

Sundry Persons		3,553.00

Other Cities and Towns:

Lowell	368.00	
Salem	711.00	
Beverly	175.05	
Boston	20.00	1,274.05

Rents:

Walter G. Brown	112.00	
Eleanor Clemeno	110.00	
Mrs. Antonia Jaszczolt	90.00	
A. H. Warner, Agent	28.00	340.00

Medical Care:

Salem Hospital	167.19	
Sullivan's Drug Store	46.40	
Conley's Drug Store	26.25	
G. G. Bailey, M. D.	6.00	245.84

Fuel:

Lathrop Brothers	141.77	
Markos Oil Co.	34.86	
Michael Ryan	30.00	
John H. Peatfield	8.82	215.45

Groceries and Provisions:

Zervas Milk	58.08	
People's Market	64.00	
Marcorelle Brothers	27.00	
First National Stores	10.00	159.08

Clothing:

Benlee Shoe Shop	5.50	
Hills Men's Shop	3.50	9.00

Telephone:

New Eng. Tel. & Tel. Co.	86.92

Travel and Expense:

Nelson W. Pascoe	39.18	
George R. Hovey	33.00	
Hildred Kelleher	3.00	75.18

Supplies:

H. B. McArdle	18.70		
D. L. MacDonald Co.	12.65		
Hobbs & Warren	7.22		
Stanley A. Hull	7.00		
L. E. Muran	6.25	51.82	

Postage:

Eugene Matheson, P. M.	28.66	

Repairs to Equipment:

Arthur H. Driscoll	15.00	

Insurance:

Bernard M. Sullivan, Agent	10.28	

Flowers:

Gordon Greenhouses Inc.	6.00	
	7,746.20	
Transferred to Revenue	322.08	8,068.28

OLD AGE ASSISTANCE ADMINISTRATION

Appropriation		1,350.00

Salary and Wages:

Agent		
Nelson W. Pascoe	373.77	
Walter E. Callahan	207.65	

Clerk			
Hildred Kelleher	252.00	833.42	
Investigations:			
George R. Hovey		109.50	
Travel & Expense:			
Walter E. Callahan	40.00		
George R. Hovey	18.89	58.89	
Supplies:			
H. B. McArdle		9.75	
		1,011.56	
Transferred to Revenue		338.44	1,350.00

OLD AGE ASSISTANCE, ASSISTANCE

Appropriation		38,500.00	
Refunds		22.10	38,522.10
Cash Allowances:			
Sundry Persons		37,493.30	
Cities and Towns:			
Weymouth	126.00		
Beverly	230.75		
Salem	226.78		
Lynn	104.67		

Danvers	52.02		
Middleton	50.19		
Peabody	18.75	809.16	
		38,302.46	
Transferred to Revenue		219.64	38,522.10

AID TO DEPENDENT CHILDREN ADMINISTRATION

Appropriation		75.00
Agent:		
Walter E. Callahan	41.53	
Clerk:		
Hildred Kelleher	18.00	
	59.53	
Transferred to Revenue	15.47	75.00

AID TO DEPENDENT CHILDREN AID

Appropriation	2,800.00	
Refund	2.55	2,802.55
Cash Allowances:		
Sundry Persons	2,070.95	
Transferred to Revenue	731.60	2,802.55

U. S. GRANT OLD AGE ASSISTANCE ADMINISTRATION

Federal Grants			810.50
Agent:			
Walter E. Callahan	581.42		
Nelson W. Pascoe	187.76	769.18	
Clerk:			
Hildred Kelleher		36.00	
		805.18	
Balance to 1946		5.32	810.50

U. S. GRANT OLD AGE ASSISTANCE, ASSISTANCE

Balance Jan. 1, 1945	171.94	
Federal Grants	24,316.89	24,488.83
Cash Allowances:		
Sundry Persons	22,348.58	
Balance to 1946	2,140.25	24,488.83

U. S. GRANT AID TO DEPENDENT CHILDREN ADMINISTRATION

Federal Grants		64.74
Agent:		
Walter Callahan	64.42	
Balance to 1946	.32	64.74

U. S. GRANT AID TO DEPENDENT CHILDREN AID

Balance Jan. 1, 1945	135.36	
Federal Grants	910.28	1,045.64
Cash Allowances:		
Sundry Persons	993.80	
Balance to 1946	51.84	1,045.64

SOLDIERS' BENEFITS

Appropriation		4,000.00
Soldiers' Relief:		
Cash Allowances		
Sundry Persons	248.67	
Fuel		
C. L. Elliott Co.	97.87	
Lathrop Brothers	62.37	
Markos Oil Co.	6.61	

Groceries			
Tougas & Tougas	25.00		
Great Atlantic & Pacific Tea Co.	20.00		
First National Stores	10.00		
Ipswich Meat Market	8.00		
Rent			
George B. Brown Corp.	25.00		
Supplies			
H. B. McArdle	26.00		
D. L. MacDonald Co.	22.88		
John C. Dolan	1.00		
Medical			
R. Robert Richardson, M. D.	1.00		
Express			
Railway Express Agency	.61	555.01	
World War II:			
Cash Allowances			
Sundry Persons		460.50	
State Aid:			
Cash Allowances			
Sundry Persons		190.00	
		1,205.51	
Transferred to Revenue		2,794.49	4,000.00

B. S. CABLE MEMORIAL HOSPITAL

Appropriation	2,500.00
Hospitalization:	
B. S. Cable Memorial Hospital	2,500.00

SCHOOLS AND LIBRARY

EDUCATION

Appropriation	106,271.00	
Emergency Increases	10,200.00	
Receipt—Feoffees Grammar School	2,000.00	118.471.00

General Expense:

Superintendent	
Harry S. Merson	3,741.66
Clerk	
Elizabeth Witham	1,281.36
Truant Officer	
Thomas G. Gauld	300.00
Census Taker	
Elizabeth Witham	100.00
Travel	
Harry S. Merson	100.00

Telephone		
New Eng. Tel. & Tel. Co.	303.11	
Office Supplies		
Eugene Matheson, P. M.	26.88	
Filing Equipment Bureau	10.69	
Daigneau & Co.	9.35	
Commonwealth of Massachusetts	9.11	
Mittag & Volger, Inc.	1.80	
Shaw-Walker	.95	
Petty Cash Advance		
Harry S. Merson	15.00	5,899.91

Expense of Instruction:

Teachers' Salaries	
Ralph C. Whipple	3,240.00
Robert D. Burgess	2,441.66
Richard F. Blake	2,440.00
Natale J. Federico	2,080.00
Margaret Allen	1,991.66
Helen J. Blodgett	1,991.66
Hazel Manzer	1,991.66
Ruth A. Lord	1,990.00
Marion T. Whitney	1,991.60
Augusta Greenache	1,941.66
Nellie T. Smith	1,941.66
Elizabeth Glover	1,875.00
Francis D. Cogswell	1,841.66
Lena J. Atherley	1,750.00
Arthur H. Tozer	1,741.70
Norma Paige	1,741.62
Grace A. Bowlen	1,691.70

Elizabeth C. Weare	1,641.68
Blanche E. J. Leighton	1,641.66
Ruth Gilday	1,641.66
Ruth M. Brown	1,641.66
Mary Bond	1,641.66
Hilda J. Schofield	1,641.66
Ruth F. Joyce	1,641.66
Nellie S. Johnston	1,641.66
Anne Friend	1,640.00
Lucy A. Hill	1,640.00
Margaret P. Howard	1,640.00
Blanche L. Oxner	1,640.00
Alice C. Ciolek	1,624.90
Jennie Johnson	1,600.37
Victoria Machaj	1,480.00
Margaret I. Chisholm	1,380.00
Antoinette Pepe	1,374.98
Helen A. Burgess	1,100.00
Zelda M. Donavon (Hayes)	1,091.64
Rosamond Reilly	1,091.64
Francis A. Norcross	993.96
Violet L. Hawkins	980.00
Thelma Damon	980.00
Ursula M. Lombard	924.96
Robert D. Conary	916.64
Frank Chadbourne	840.00
Marion G. Macklin	674.00
Amy Stamford	660.00
Harold L. Knights	632.00
Blanche M. Doron	600.00
Phyllis L. Beach	560.00
Corinne H. Laffee	497.50
Violet Kelley	330.00
Margaret M. Phelan	275.00
Bertram H. Bennett	249.99

Rosamond D. Bastalile	152.00	
Dorothy Hammersley	107.50	
M. Agnes Jodoin	45.00	
Ethelenda T. Merson	25.00	
Katherine F. Sullivan	20.00	77,223.62

Teaching Supplies

Gledhill Bros., Inc.	841.07
N. J. Bolles Co.	294.09
J. L. Hammett Co.	196.94
Gledhill Bros., Inc.	123.21
F. H. Haskell Lumber Co.	120.04
Manifold Supplies Co.	94.50
Trustees Boston University	72.10
Central Scientific Co.	47.09
Cambosco Scientific Co.	40.11
James W. Brine Co., Inc.	36.66
Edward E. Babb & Co., Inc.	35.94
A. B. Dick Co.	29.88
Mittag & Volger Inc.	27.75
Wescott, Slade & Balcom Co.	22.21
News Map of the Week	21.00
W. M. Welch Mfg. Co.	20.08
Standard Duplicating Mach. Co.	15.52
Standard Office Machine Co.	13.22
Frontier Press Co. of Boston	12.63
John W. Goodhue Corp.	9.00
Ipswich Electric Shop	6.25
Daigneau & Co.	4.90

The American Crayon Co.	4.80	
Agawam Dispatch	1.42	
Est., Cora H. Hulbert	.80	
Munroe & Arnold-Merritt Ex., Co.	.70	
Boston & Maine R. R.	.57	
Nathaniel M. Quint	.55	2,093.03

Text Books

Allyn & Bacon	160.03
D. C. Heath & Co.	247.46
Ginn & Company	122.59
South-Western Pub. Co.	107.74
Mosher Music Co., Inc.	79.20
The L. W. Singer Co.	77.47
F. J. Barnard & Co.	73.72
Charles Scribner's Sons	71.16
F. E. Compton & Co.	70.75
Row Peterson & Co.	68.42
Senior Scholastic	60.40
John C. Winston Co.	59.69
Boston University	52.80
Tracy Music Library	49.22
Charles E. Merrill Co., Inc.	49.06
American Educational Press, Inc.	45.00
The Manuel Arts Press	40.50
World Book Co.	34.01
Junior Scholastic	30.80
O. H. Toothaker	30.37
Scott Foresman & Co.	31.42
Iroquois Pub. Co., Inc.	26.80
American Book Co.	26.23
Science Research Assoc.	22.95

Carl Fischer Inc.	19.21	
Webster Publishing Co.	17.01	
J. L. Hammatt Co.	16.89	
A. N. Marquis Co.	10.35	
The Olyssey Press, Inc.	9.00	
Bickley-Cardy Co.	8.93	
Silver Burdett Co.	8.60	
Martin & Murray Co., Inc.	7.75	
The Groiler Society Inc.	6.33	
A. B. Rider & Associates	6.16	
Foreign Policy Assoc.	5.00	
The Bruce Publishing Co.	4.60	
Consumers Union	4.00	
Newsweek	3.50	
J. M. Roche	3.50	
Science Service	3.50	
National Geographic	3.50	
Visual Education Service Inc.	3.15	
The Nations Schools	3.00	
Survey Associates Inc.	3.00	
Childrens' Activities	3.00	
Current History	3.00	
Rand McNalley & Co.	2.95	
Charles E. Merrill Co., Inc.	2.35	
Frontier Press Co. of Boston	2.13	
A. B. Rider Associates	2.11	
The American Home	1.50	
Munroe & Arnold-Merritt Exp.	.70	1,802.51

Operation of School Plants:

Janitors and Substitutes	
Albert G. Waite	2,061.36

J. Francis Perkins	1,801.36	
Arthur Grant	1,541.36	
Charles J. Kemp	1,541.36	
Mary Scott	1,177.36	
Gordon Hardy	26.65	
Robert Mockler	24.05	
Robert Burke	17.63	
Charles Farfaras	17.63	
Carl Copp	6.00	
Robert Day	1.88	8,216.64
Fuel		
Lathrop Brothers	2,754.13	
Charles L. Elliott Co.	1,803.63	4,557.76
Maintenance and Repairs		
William Patterson & Son	664.28	
Witch City Repairing Co.	280.95	
Walter D. Fessenden	176.01	
Lawrence Orsini	158.84	
Francis V. Alla	90.00	
Powers Regulator Co.	89.79	
John W. Goodhue Corp.	83.41	
Charles A. Richard	70.00	
James McCormack & Son	62.50	
O'Brien Manufacturing Co.	59.35	
N. R. Harris	54.05	
J. B. Kidney & Co.	52.55	
Ernest J. Boudreau	42.00	
Ipswich Electrical Shop	31.95	
Standard Duplicating Mach. Co.	27.60	
International Bus. Mach. Co.	25.00	
Donald G. Trussell	21.99	
Royal Typewriter Co., Inc.	17.68	

W. G. Scovell	16.00	
Carl Fischer Co.	13.15	
Mac's Service Station	12.46	
Gardner Wile	12.00	
Cuthbert Wile	12.00	
Carl Copp	12.00	
Dudley Lock Corp.	8.01	
Arthur H. Tozer	7.59	
Lawrence R. Schaller	6.75	
Burroughs Adding Mach. Co.	6.60	
J. W. Linehan Roofing Co.	6.00	
Woodcraft Supply Co.	5.55	
Singer Sewing Machine Co.	5.20	
A. P. Marcorelle Co., Inc.	4.60	
A. B. Dick Co.	3.30	
George B. Stone & Son, Inc.	4.35	
Blaisdell's Express	4.12	
Metropolitan Oil Co.	2.80	
Richards-Wilcox	2.33	
Boush & Lomb Optical Co.	1.40	2,154.16
Electricity		
Ipswich Municipal Light Plant		1,076.11
Miscellaneous Operating Supplies		
William M. Horner	170.50	
Henry S. Wolkins Co.	131.32	
M. D. Stetson Co.	101.77	
Masury Young Co.	92.70	
L. B. Philbrick Co.	88.80	
C. B. Dolge	72.50	
John W. Goodhue Corp.	57.22	
K. M. Crawford Co.	45.83	

The Windsor Co.	30.00	
Soapitor Co., Inc.	26.00	
Ipswich Family Laundry	20.86	
United Sweeping Compound Corp.	19.00	
Ipswich Electric Shop	12.60	
Est., A. C. Damon	3.50	
N. J. Bolles Co.	3.79	
Boston & Maine R. R.	3.22	
Ipswich Motor Co., Inc.	2.80	
Conley's Drug Store	2.24	884.65
Water		
Town of Ipswich Water Dept.		245.70
Gas		
North Shore Gas Co.		232.42
Transportation:		
A. B. C. Mulholland	2,593.90	
Burke Motor Service	2,134.91	
George E. Hills	2,087.48	
Raymond E. Lord	623.05	
Howard J. Blake	622.55	
Walter H. Hulbert	613.08	8,674.97
Health:		
Nurse		
Muriel E. Meyer	1,574.99	
Doctor		
Frank L. Collins, M. D.	600.00	

Dentist		
Frederick C. Wilder	420.00	
Supplies		
Nathaniel M. Quint	10.53	
F. W. Woolworth Co.	1.00	2,606.52
Insurance:		
Bernard M. Sullivan, Agent	732.16	
Damon & Damon	237.09	
The Barker Agency	234.76	
Wm. W. Critchley Co.	120.60	1,324.61
Tuition:		
City of Beverly	586.40	
City of Salem	50.00	
State College Bookstore	5.66	642.06
Americanization Classes:		
Teachers		
Jennie A. Johnson	162.00	
Nellie S. Johnston	162.00	
Janitor		
J. Francis Perkins	43.00	367.00
Express and Trucking		
Railway Express Agency	26.00	
Mrs. Gordon C. Player	48.32	
Alex Gallant	42.00	
Walter D. Fessenden	1.50	117.82

Graduation:

W. M. Welch Mfg. Co.	66.02		
Open Forum Speakers Bureau	50.00	116.02	

Printing:

Stanley A. Hull	51.75		
Chronicle Publishing Co.	14.75		
Henry S. Bowen	9.00	75.50	

New Equipment:

John W. Goodhue Corp.	9.60		
Munroe & Arnold-Merritt Ex. Co.	.62	10.22	
		118,321.23	
Transferred to Revenue		149.77	118,471.00

FIRE DAMAGE MANUAL TRAINING SCHOOL

Transfer—Surplus Revenue		17,167.00

Materials, Supplies, Equipment and Labor:

Donald G. Trussell	5,815.94
Ipswich Electric Shop	2,549.51
Samuelson & Johnson	1,433.00
Woodcraft Supply Co.	855.00
F. H. Haskell Lumber Co.	723.62
Geo. McQueston Co., Inc.	389.88
Chauncey Depew Steele	320.00

Broadhead Garrett Co.	289.15	
J. B. Kidney & Co.	259.00	
William Patterson & Son	59.00	
W. W. Morse	47.00	
Henry Disston & Sons, Inc.	22.96	
John W. Goodhue Corp.	19.94	
Curtis Lumber Co.	17.28	
Charles A. Glover	14.25	
Stanley Surpitski	11.65	
Wild & Stevens, Inc.	7.56	
North Shore Fire Appliance Co.	3.50	
Railway Express Agency	2.57	
Harris Oil Co.	1.61	
Stanley Tools	1.59	
Damons	1.50	
Harris Dispatch Co.	1.01	
	12,846.52	
Balance to 1946	4,320.48	17,167.00

EDUCATION—SPECIAL RETIREMENT

Appropriation	226.25
Retirement Fund:	
Mass. Teachers' Retirement Fund	226.25

SCHOLARSHIPS

Receipts—E. C. Cowles Fund		282.40
Scholarships:		
Chester Bowen Jr.	100.00	
Herman Nelson Jr.	100.00	
Eva Morin	82.40	282.40

LIBRARY

Appropriation			3,534.00
Librarian and Assistant:			
Grace E. Baxter	1,041.60		
Barbara James	500.00	1,541.60	
Books, Periodicals, Supplies:			
Personal Book Shop, Inc.	1,076.25		
Herman Goldberger Agency	90.70		
Gaylord Bros, Inc.	49.65		
Doubleday Doran & Co., Inc.	32.67		
R. W. Wagner Co.	32.40		
Wm. H. Wise & Co., Inc.	29.25		
H. W. Wilson Co.	26.72		
O. H. Toothaker	25.33		
Upton Close	10.00		
A. N. Marquis Co.	9.90		
Martin & Murray Co., Inc.	7.75		
Foreign Policy Association	5.00		
Devin-Adair Co.	3.44		

The Book League of America	3.06		
Ginn & Co.	3.14		
Forum	3.00		
American Corporation	2.95		
The Groiler Society Inc.	2.25		
Hobbies	2.50		
Chronicle Publishing Co.	2.00		
American Library Assoc.	2.00		
Crossett & Williams	1.65		
J. L. Hammett Co.	1.17		
Soviet Russia Today	1.00		
American Library Assoc.	.75	1,424.53	
Janitor:			
Guy E. Wells		360.00	
Fuel:			
Harris Oil Co.		180.74	
Electricity and Water:			
Ipswich Municipal Light Plant	16.23		
Town of Ipswich, Water Dept.	4.00	20.23	
Building and Grounds:			
Ipswich Electric Shop	3.44		
Richard A. Wells	2.00	5.44	
Dues:			
Massachusetts Library Assoc.		1.00	
Postage:			
Eugene Matheson, P. M.		.46	
			3,534.00

RECREATION

Appropriation		1,027.00
Labor:		
Cuthbert Wile	270.00	
Earl Goody	124.50	
Ernest Boudreau	111.00	
Fred Brown	45.00	

PARK

James Wile Jr.	13.88	
Charles Surpicki	9.00	
Robert Mochler	8.26	
Joseph Fido	6.00	
Charles Weagle	3.00	
Louis Kelly	3.00	593.64
Plants and Bulbs:		
Gordon Greenhouses Inc.		163.75
Care and Maintenance of Equipment		
Power Lawn Mower Service Co.	47.23	
Nathaniel R. Harris	34.50	
James McCormack & Son	11.00	
Ipswich Motor Co., Inc.	4.66	
A. P. Marcorelle Co., Inc.	3.75	
Mac's Service Station	3.36	
Burke Motor Service	3.35	
R. W. Davis Co.	1.56	109.41

Superintendent:			
Gardner C. Caverly		75.00	
Tools and Supplies:			
Reformatory for Women	16.17		
John W. Goodhue Corp.	13.20		
Ciolek Hardware Co.	1.00	30.37	
Water:			
Town of Ipswich Water Dept.		28.00	
Truck Hire:			
Alex Gallant		15.00	
Seed and Fertilizer:			
Ipswich Grain Co.	5.10		
Ciolek Hardware Co.	2.52	7.62	
		1,022.79	
Transferred to Revenue		4.21	1,027.00

PLAYGROUND

Appropriation			1,135.00
Labor:			
Walter Trask	777.00		
Walter Ellsworth	10.00	787.00	

Repairs—Building and Grounds:

T. J. Cunningham	62.25		
Lawrence Orsini	60.00		
James McCormack & Son	3.00	125.25	

Supplies and Materials:

J. W. Goodhue Corp.	62.97		
Harris Oil Co.	11.20		
R. W. Davis Co.	9.99		
Marcorelle Bros.	.60	84.76	

Supervision:

Clarence J. Dupray		75.00	

Clerk:

Henry S. Bowen		25.00	

Repairs to Equipment:

N. R. Harris		13.00	

Electricity:

Ipswich Municipal Light Plant		3.50	
		1,113.51	
Transferred to Revenue		21.49	1,135.00

PLAYGROUND RECREATION PROGRAM

Appropriation			1,200.00
Instructors:			
Natale J. Federico	450.00		
Johanne B. Black	180.00		
Claire B. Bolles	180.00		
Chester F. Bowen, Jr.	180.00	990.00	
Supplies and Equipment:			
James W. Brine Co., Inc.	106.55		
John W. Goodhue Corp.	7.95		
Sullivan's Drug Store	3.18		
Fellowcrafters Inc.	2.65	120.33	
Labor and Truck Hire:			
Walter D. Fessenden	71.67		
A. B. C. Mulholland	10.00		
C. S. Garrett & Son	8.00	89.67	1,200.00

UNCLASSIFIED

MEMORIAL BUILDING

Appropriation	2,146.37	
Emergency Increase	200.00	2,346.37

Janitor—Salary and Bonus:

Samuel Aitken		1,500.00

Fuel:

Lathrop Brothers	287.87	
Elliott Fuels	78.78	366.65

Repairs:

William Patterson & Son		169.00

Insurance:

Bernard M. Sullivan, Agent		122.11

Gas:

North Shore Gas Co.		67.96

Supplies and Materials:

Little Tree Nurseries	16.85	
John W. Goodhue Corp.	8.25	
A. B. C. Mulholland	3.50	
Samuel Aitken	2.96	
Ipswich Grain Co.	1.50	
A. P. Marcorelle Co., Inc.	1.25	34.31

Electricity:

Ipswich Municipal Light Plant		21.69

Water:

Town of Ipswich Water Dept.		11.40	
		2,293.12	
Transferred to Revenue		53.25	2,346.37

RATIONING BOARD

Balance Jan., 1, 1945		184.23	
Appropriation		975.00	1,159.23
Rent:			
John F. Conley		450.00	
Telephone:			
New Eng., Tel., & Tel. Co.		102.65	
Supplies:			
D. L. MacDonald Co.	44.45		
Chronicle Publishing Co.	40.50		
John W. Goodhue Corp.	4.15		
Conley's Drug Store	2.88		
Est. of Cora H. Hulbert	.60	92.58	
Electricity:			
Ipswich Municipal Light Plant		46.47	

Clerical:		
Alma C. Tobiasz	30.00	
Safe Deposit Box:		
First National Bank	18.00	
Labor:		
Frank Stevens	8.00	
Repairs to Equipment:		
Edward's Typewriter Exchange	7.50	
Travel Expense:		
Ava L. Matheson	1.52	
	756.72	
Transferred to Revenue	402.51	1,159.23

ADVISORY COMMITTEE

Balance Jan. 1, 1945.			1,000.00
Services:			
Harmon Cole	150.00		
Marjorie G. Cole	107.50	257.50	

Supplies and Printing:

Chronicle Publishing Co.	22.50		
Marjorie G. Cole	14.73	37.23	
		294.73	
Balance to 1946		705.27	1,000.00

R. T. CRANE PICNIC FUND PICNIC

Receipts from Dividends			895.86

Refreshments:

Conley's Drug Store	250.00	
Est. A. I. Savory	80.00	
White House Ice Cream Co.	80.00	
Zervas Milk	18.00	
LeClair & Son	7.50	435.50

Transportation:

Burke Motor Service	50.00	
A. B. C. Mulholland	25.00	
George E. Hills	25.00	
MacDonald Bros.	20.00	120.00

Boat Hire:

Ernest O. Peabody	50.00	
Justin E. Hull	30.00	
Raymond E. Hull	30.00	110.00

Labor:

Walter D. Fessenden	56.64		
A. L. Cutler	12.75		
Charles Pickard	9.35		
Roland Hinckley	9.35		
Walter J. Martineau	6.00		
Kenneth R. Brockelbank	6.00	100.09	

Rental of Equipment:

Ernest A. Philinte		55.00	

Police and Life-Guards:

Stanley Surpitski	7.00		
Gordon Ewing	7.00		
Joseph Arcisz	7.00		
Henry Prisby	7.00		
Eddie Prisby	7.00		
Richard Sheppard	7.00		
Richard Cronin	7.00	49.00	

Printing and Supplies:

Chronicle Publishing Co.	20.00		
L. B. Philbrick Co.	6.27	26.27	895.86

HONOR ROLL COMMITTEE

Balance Jan., 1, 1945	370.37	
Transfer—Reserve Fund	200.00	570.37

Trees and Shrubs:			
Little Tree Nurseries		337.50	
Contract:			
Donald J. Hamm		100.00	
Labor:			
Joseph Phaneuf	27.57		
Oscar Holm	7.50		
Louis Kelly	5.25		
Earl Goody	3.00		
Albert Sheppard	3.00		
Charles Surpicki	3.00	49.32	
Supplies:			
Ipswich Grain Co.	9.60		
Ciolek Hardware Co.	2.35		
R. W. Davis Co.	.30	12.25	
		499.07	
Balance to 1946		71.30	570.37

MEMORIAL DAY

Appropriation		450.00	
Refund		25.00	475.00
Flowers:			
Gordon Greenhouses Inc.		169.00	

Band:		
Lee's 102nd Reg., Band	165.00	
Flags:		
John W. Goodhue Corp.	113.40	
Labor:		
William J. Robbins	15.00	
	462.40	
Transferred to Revenue	12.60	475.00

CIVILIAN DEFENSE COMMITTEE

Balance Jan. 1, 1945		241.36
Rental of Equipment:		
Blaisdell's Express	30.00	
Telephone:		
New Eng., Tel., & Tel., Co.	13.88	
Insurance:		
Bernard M. Sullivan, Agent	5.00	

Supplies:

Robert W. Robertson	4.75	
	53.63	
Transferred to Revenue	187.73	241.36

CONTRIBUTORY PENSION SYSTEM

Appropriation	2,000.00
Contributory Payment:	
Essex County Retirement Board	2,000.00

VALOROUS H. GRANT PENSION

Appropriation	728.00
Pension:	
Valorous H. Grant	728.00

LEWIS S. CLEMENT REIMBURSEMENT

Appropriation	377.16

Reimbursement:

Lewis S. Clement	337.16	
Transferred to Revenue	40.00	377.16

SKATING RINK

Balance Jan., 1, 1945		238.72

Land Rent:

Ipswich Historical Society	2.00	
Balance to 1946	236.72	238.72

SERVICE FLAG

Balance Jan., 1, 1945		178.40

Service Flag and Supplies:

Cor-Nix Rubber Co.	26.00	
Peter Viladenis	7.50	
John W. Goodhue Corp.	.64	
	34.14	
Balance to 1946	144.26	178.40

LAND PURCHASE EAST STREET

Appropriation		100.00
Land Purchase:		
Gertrude F. Thomas		100.00

TOWN CLOCK

Appropriation		75.00
Care and Maintenance:		
A. E. Austin		75.00

UNPAID BILLS 1944

Appropriation		25.00
Moth Department:		
Chronicle Publishing Co.	20.00	
Soldiers Relief:		
Arthur G. Pechillis	5.00	25.00

RESERVE FUND

Transfer Reserve Fund—Overlay Surplus		5,000.00
Transfers:		
Public Welfare	2,000.00	
Selectmen	1,000.00	
Fire	900.00	
Cemetery—Office and Storage Building	350.00	
Honor Roll Committee	200.00	
Police	154.00	
Clam Commissioner	150.00	
Cemetery	146.00	
Accountant	100.00	
		5,000.00

ENTERPRISE

ELECTRIC LIGHT OPERATIONS

Balance Jan. 1, 1945	25,917.20	
Collections	139,486.14	165,403.34

Salaries:

Commissioners	
George E. Hodgkins	100.00
Chester A. Bolles	100.00
A. B. C. Mulholland	100.00

Manager		
Charles A. Mallard	1,799.92	2,099.92

General Office Supplies & Expense:

Eugene Matheson, P. M.	683.44	
New Eng., Tel., & Tel., Co.	372.72	
Chronicle Publishing Co.	272.75	
H. B. McArdle	174.20	
Treas., Mun., Light Assoc.	21.13	
Addressograph Multigraph Co.	7.23	
Damon & Damon	5.00	
N. J. Bolles Co.	3.16	
Est., Cora H. Hulbert	1.50	
Boston & Maine R. R.	.96	1,542.09

Insurance:

The Barker Agency	638.50	
Bernard M. Sullivan Agent	48.25	686.75

Pension:

Ralph B. Pickard		351.00

Commercial Salaries:

A. A. Jewett	2,020.00	
Clarence J. Dupray	550.56	
Henry Somers	490.56	
Arthur W. Gay	37.50	3,098.62

Meter and Transformer Operation:

J. Harry Sheppard		2,446.00

Meters Purchased:

Sangamo Electric Co.	385.11	
Palmer Electric & Mfg. Co.	37.62	
Wetmore Savage Div.,	32.90	455.63

Transformers:

Wetmore Savage Div.,		475.20

Maintenance Electric Equipment:

The Gates Rubber Co.		46.40

Maintenance Auxiliaries:

Joseph T. Ryerson & Son, Co.	7.10	
W. A. Robinson Inc.	9.25	16.35

Station Labor:

Earl Hardy	3,424.00	
Frank Mallard	2,540.00	
William Hamm	2,540.00	
Chester Pickard	2,540.00	
John Blonda	2,540.00	
Arthur Cole	2,540.00	
George E. Brown	2,176.00	
Howard Downing	2,176.00	
Everett D. Jewett	2,176.00	22,652.00

Station Fuel:

George W. Pickering Co.		40,210.89

Lubricants:

The Texas Company	2,458.91	
Honan-Crane Corp.	280.59	
Boston & Maine R. R.	36.88	2,776.38

Waste and Miscellaneous Supplies:

Boston Mill Remnants Co.	361.08	
John W. Goodhue Corp.	20.98	
M. D. Wagner	11.10	
Air Reduction Sales Co.	9.06	
North Shore Fire Appliance Co.	7.50	
James McCormack & Son	6.00	
Fairbanks & Morse Co.	5.70	
Henry K. Barnes Co.	3.35	
Tougas & Tougas	1.83	426.60

Maintenance Station Structures:

A. P. Marcorelle Co., Inc.		2.30

Maintenance Diesel Engines:

Fairbanks & Morse Co.	3,245.66	
Railway Express Agency	169.21	
Munroe & Arnold-Merritt Ex.	115.90	
R. W. Davis Co.	26.50	
The Allpax Co.	13.75	
Waters & Brown	13.50	
Wetmore Savage Div.	5.00	
Presson-Ryans Express Co.	3.41	3,592.93

Electric Light Operations:

Clarence J. Dupray	1,895.44	
George H. Wahn Co.	492.43	
Wetmore Savage Div.	44.37	
General Electric Co.	15.01	2,447.25

New Construction:

George H. Wahn Co.	974.51	
Gordon D. Player	211.36	
Harry Leno	195.36	
Lionel Sheppard Jr.	195.36	
Henry Somers	167.36	1,743.95

Transportation Expenses:

R. W. Davis Co.	485.50	
Ipswich Motor Co., Inc.	163.81	
General Tire Co.	79.00	
George Karalias	66.37	
Mac's Service Station	64.02	
Bob's Esso Service Station	59.51	
Burke Motor Service	39.65	
Harry Greenberg & Son	20.00	
Bernard M. Sullivan, Agent	8.00	985.86

Maintenance—Transmission & Dist. Lines:

Salaries and Wages	
Gordon D. Player	2,580.50
Harry Leno	2,374.33
Lionel Sheppard Jr.	2,366.25
Henry Somers	1,518.08
Cuthbert Wile	225.00
Ernest Boudreau	168.00

Frederick Brown	141.00	
Gardner Wile	74.00	
Dana Parsons	11.50	
Alex Gallant	9.00	
Charles Weagle	8.50	
Frank Kellie	2.25	
Charles Surpicki	2.25	
Louis Kelly	2.25	
Oscar Holm	2.25	9,485.16

ELECTRIC LIGHT OPERATIONS

Equipment, Materials, Supplies:

George H. Wahn Co.	3,430.23
New Eng., Tel., & Tel. Co.	261.50
Davis Transformer Co.	127.58
Boston & Maine R. R.	65.68
Mathais Hart Co.	33.73
Munroe & Arnold-Merritt Ex.	26.99
Mun., Elec., Dept. Wolfeboro	23.93
John W. Goodhue Corp.	23.60
The Hayes Co.	21.43
Western Union Tel., Co.	21.00
Alex Gallant	12.00
Mun., Light Plant, Rowley	11.76
Ipswich Electric Shop	9.33
W. E. Atkinson Co.	8.82
Ciolek Hardware Co.	7.94

James McCormack & Son	7.50		
Mrs. Gordon C. Player	4.00		
Blaisdell's Express	5.90		
Sylvania Electric Prod., Co.	3.47		
Sanp-on Tools Corp.	3.31		
Railway Express Agency	2.65		
Schooner Restaurant	2.42		
Chronicle Publishing Co.	2.00		
Atlas Lunch	1.45		
Transport Clearings Assoc.	.72	4,118.94	
		99,660.22	
Transfer to Reduce Tax Rate		11,000.00	
Transfer to Depreciation		15,404.21	
Transfer to Electric Light Construction		14,917.20	
		140,981.63	
Balance to 1946		24,421.71	
			165,403.34

WATER OPERATIONS

Appropriation		32,000.00
Administration		
Commissioners		
George E. Hodgkins	100.00	
Chester A. Bolles	100.00	
A. B. C. Mulholland	100.00	
Manager		
Charles A. Mallard	1,800.08	

Clerk		
Marjorie Horsman	1,726.16	
Insurance		
Bernard M. Sullivan, Agent	178.96	
The Barker Agency	171.45	
Postage		
Eugene Matheson, P. M.	377.22	
Supplies, Printing, Advertising		
Chronicle Publishing Co.	68.00	
H. B. McArdle	55.15	
Henry S. Bowen	35.00	
Stanley A. Hull	13.50	
Est., Cora H. Hulbert	5.35	
Recording and Releases		
Registry of Deeds	54.00	
Telephone		
New Eng., Tel., & Tel., Co.	23.15	
Reports		
Arthur W. Gay	12.50	
Dues		
N. E. Water Works Association	10.00	4,830.52

Note and Interest Payments:

First National Bank, Boston	2,200.00	
Merchants National Bank, Boston	1,212.50	
Abington Savings Bank	1,120.00	4,532.50

Maintenance—Repairs—Service:

Labor		
Dana Parsons	2,498.48	
Alex Gallant	1,989.58	
Charles Weagle	1,388.58	
Equipment, Supplies, Materials		
Pierce-Perry Co.	1,052.63	
Pittsburgh Equitable Meter Co.	363.26	
Joseph G. Pollard Co., Inc.	203.09	
John W. Goodhue Corp.	100.98	
Alex Gallant	49.50	
Ciolek Hardware Co.	35.05	
Blaisdell's Express	16.76	
Aetna Engineering Co.	14.97	
Boston & Maine R. R.	10.50	
Hedge & Mattheis Co.	7.81	
William Patterson & Son	7.73	
Lionel Sheppard	7.70	
Hills & Hovey	5.00	
James McCormack & Son	3.25	
Railway Express Agency	3.12	
Harris Oil Co.	2.52	
Mrs. Gordon C. Player	2.50	
Munroe & Arnold-Merritt Ex.	1.50	
Graf Brothers	1.31	
Harrison Dispatch	1.20	
Pentucket Express Co.	.70	
Waters & Brown	.50	7,852.22

Maintenance—Repairs—Pipe Line:

Labor		
Dana Parsons	150.84	
Alex Gallant	117.84	
Charles Weagle	36.84	
Manuel Gallant	15.00	
Equipment, Supplies, Materials		
Eddy Valve Co.	661.24	
Walter D. Fessenden	500.00	
Boston & Maine R. R.	434.17	
Warren Pipe Co., of Mass.	380.99	
Waters & Brown	55.80	
A. D. Marcorelle Co., Inc.	27.35	
Ciolek Hardware Co.	36.73	
Darling Valve Mfg., Co.	31.55	
Joseph Jaslowich	24.25	
A. B. C. Mulholland	28.00	
Pan Verochi	24.04	
James McCormack & Son	21.25	
W. A. Robinson Inc.	21.25	
Atlas Lunch	7.55	
Alex Gallant	7.50	
Alvary Marriott	1.50	2,583.69

Electricity—Pumping Water:

Ipswich Municipal Light Plant	2,454.95

Transportation—Truck Maintenance:

R. W. Davis Co.	997.80
Ipswich Motor Co., Inc.	148.64
George Karalias	53.68

Mac's Service Station	37.68		
Burke Motor Service	36.19		
James McCormack & Son	15.75		
Bob's Esso Service Station	13.32	1,303.06	

Building and Grounds:

George H. Wahn Co.	439.98		
Ipswich Electric Shop	129.80		
Thomas H. Reedy	61.15		
A. B. C. Mulholland	52.00		
Everett D. Jewett	25.00		
James McCormack & Son	20.50		
George H. Willey	8.10		
John W. Goodhue Corp.	6.13		
Controller Service & Sales Co.	6.01		
The Shultz Laboratories	3.50		
William A. Banfill	2.25	754.42	

Construction—Service Pipe:

Pittsburg Equitable Meter Co.	335.38		
Dana Parsons	105.68		
Alex Gallant	83.68		
Charles Weagle	73.68	598.42	

Pension:

Ralph B. Pickard		351.00	
		25,260.78	
Balance to Water Reserve		6,738.22	
			32,000.00

CONSTRUCTION FUND — WATER DEPARTMENT

Transfer—Water Surplus		11,059.60
Pipe:		
Warren Pipe Co., of Mass.	9,417.59	
Balance to 1946	1,642.01	11,059.60

CEMETERIES

Appropriation	5,893.40	
Receipts—Cemetery Trust Funds	1,265.95	
Emergency Increase	200.00	
Transfer—Reserve Fund	146.00	
		7,505.35

Labor:

Angus F. McInnis	992.25
Frank B. Scahill	894.75
Norman Stone	558.75
Walter F. Trask	483.15
Frank Kellie	233.25
Kenneth B. Lord	135.75
William Dunbar	60.75
Angus Wright	50.10
Robert L. Day	47.25
Malcomb Gross	36.00
Ernest Lounsbury	30.00
Edgar Adams	27.75
Edward Graffum	21.00
Walter Kotek	18.00
Oscar Holm	18.00

Louis Kelly	18.00	
Charles Surpiki	18.00	
Albert Sheppard	17.50	
Henry Waz	17.50	
Joseph Doty	17.50	
Alvary Marriott	17.50	
George E. Hills	14.25	
Howard C. Downing	12.50	
Joseph Phaneuf	6.00	
Albin Lind	6.00	
Edgar Migneault	6.00	
Manuel Gallant	6.00	
Paul Wright	3.00	3,766.50

Superintendent:

Benjamin W. Homans		1,951.88

Equipment:

Whittier & Sprague	102.75	
Power Lawn Mower Service Co.	136.53	
Edmund J. M. Scahill	75.00	314.28

Bituminous Products:

Trimount Bituminous Product Co.		294.08

Care and Maintenance of Truck:

Bob's Esso Service Station	101.06	
John Levere	65.30	
Ipswich Motor Co.	25.66	
Mac's Service Station	11.98	
R. W. Davis Co.	8.95	
Burke Motor Service	8.90	
Metropolitan Oil Co.	5.75	227.60

Sand and Stone:

Lynn Sand & Stone Co.		135.32

Materials:

W. E. Atkinson Co.	31.66	
A. B. C. Mulholland	29.00	
Harland P. Kelsey Inc.	22.40	
Ipswich Grain Co.	10.60	
Alex Gallant	10.50	
Corliss Bros.	7.25	111.41

Insurance:

Bernard M. Sullivan, Agent		216.79

Care and Maintenance of Equipment:

N. R. Harris	48.00	
James McCormack & Son	28.60	
A. J. Barton & Son, Inc.	9.00	
Hills & Hovey	5.50	
Edward Smith	2.50	93.60

Flowers and Shrubs:

Gordon Greenhouses Inc.	53.65	
Cherry Hill Nurseries	26.00	
Howard Blake	3.00	82.65

Office Supplies and Equipment:

Christos Gianakos	50.00	
Damons	7.30	
H. B. McArdle	8.00	

A. Franklin Priest	6.00		
Est., Cora H. Hulbert	5.85		
Benjamin H. Homans	3.00	80.15	

Tools and Supplies:

Ciolek Hardware Co.	24.45		
John W. Goodwin Corp.	18.49		
H. M. Dodge	2.00		
Ipswich Electric Shop	1.54	46.48	

Telephone:

New Eng., Tel., & Tel., Co.		43.95	

Truck Hire:

Michael Ryan	15.00		
Harris Oil Co.	12.00		
A. B. C. Mulholland	6.00		
Joseph Gauthier	5.00	38.00	

Water:

Town of Ipswich Water Dept.		42.00	

Garage Rent:

Gordon Player		30.00	

Clerical:

Arnold Richards	25.00		
Margaret Higgins	5.00	30.00	

Express:

Barnett Canvas Goods & Bag Co.		.66	7,505.35

OFFICE AND STORAGE BUILDING—CEMETERY

Balance Jan., 1, 1945		1,350.00	
Transfer—Reserve Fund		350.00	1,700.00
Contract and Labor:			
John A. Singer		697.50	
Moving Building:			
B. F. Goodwin & Son Inc.		400.00	
Labor:			
Joseph Hardy	164.00		
John P. Lind	25.00		
Arthur H. Warner	4.50	193.50	
Materials and Lumber:			
H. M. Dodge	52.50		
The Diamond Match Co.	42.87		
Gloucester Coal & Lumber Co.	28.99		
Norcross Lumber Co.	15.71		
W. E. Atkinson Co.	3.66	143.73	
Rental of Equipment:			
A. B. C. Mulholland		85.00	
Supplies:			
John W. Goodhue Corp.	23.33		
Est., of A. C. Damon	5.15		
Damons	1.33	29.81	

Fuel:		
Lathrop Brothers	37.62	
Wiring:		
Elmer A. Wiley	50.16	
Equipment:		
Massachusetts Reformatory	27.68	
	1,665.00	
Transferred to Revenue	35.00	
		1,700.00

H. A. COWLES MEMORIAL CEMETERY

Balance Jan., 1, 1945		639.02
Labor:		
Angus Wright	203.40	
Walter F. Trask	160.30	
Frank A. McGinnis	60.00	
Stanley Eustace	31.50	
William Arsenault	31.50	
Frank Kellie	27.75	
Norman Stone	27.00	
Herman Shores	10.40	
Joseph Phaneuf	9.00	
George Riel	7.50	

Samuel Aitken	7.50		
		575.85	
Insurance:			
Bernard M. Sullivan, Agent		34.74	
		610.59	
Balance to Revenue		28.43	639.02

SOLDIERS GRAVES

Appropriation		350.00
Labor:		
Norman Stone	65.25	
Frank B. Scahill	57.75	
Arnold R. Richards	40.50	
Angus F. McGinnis	33.75	
Kenneth B. Lord	21.75	
Edgar Adams	21.75	
Frank Kellie	21.75	
George E. Hills	16.50	
Ernest Lounsbury	15.75	
Edward Graffum	12.75	
William Dunbar	12.00	
Walter F. Trask	9.75	
Manuel Gallant	8.25	
Ernest Boudreau	6.50	
Robert L. Day	6.00	
		350.00

INTEREST AND MATURING DEBT

INTEREST

Appropriation	1,526.00	
Refund—Accrued Interest	33.70	1,559.70

Interest:

Merchants National Bank of Boston	1,256.00	
First National Bank of Boston	170.00	
Treasurer & Receiver General Mass.	100.00	
First National Bank of Boston	33.70	1,559.70

MATURING DEBT

Appropriation		12,400.00

Note Payments:

Merchants National Bank of Boston	8,400.00	
First National Bank of Boston	4,000.00	12,400.00

TOWN OF IPSWICH

Balance Sheet — December 31, 1945

GENERAL ACCOUNTS

Assets

Cash and Securities:			
General		$247,898.44	
Petty			
School		15.00	
Electric Meter Guarantees,			
Special Deposit		5,361.84	
			$253,275.28
Accounts Receivable:			
Taxes:			
Levy of 1943:			
Real Estate	70.32	70.32	
Levy of 1944:			
Personal	609.71		
Real Estate	3,782.26		
		4,391.97	
Levy of 1945:			
Poll	28.00		
Personal	2,205.24		
Real Estate	19,171.52		
		21,404.76	
			25,867.05

Liabilities and Reserves

State Assessments:		
State Parks and Reservations		$66.55
Payroll Deductions:		
Blue Cross		102.60
Reserve for Petty Cash Advance		15.00
Tailings		1,038.78
Dog Licenses—Due County		1.80
Trust Fund Income:		
Richard T. Crane, Jr.,		
Picnic Fund		218.75
Sale of Cemetery Lots Fund		3,122.00
Highway Machinery Fund		3,309.40
Sale of Real Estate Fund		14,107.23
Federal Grants:		
Aid to Dependent Children:		
Administration	.32	
Assistance	51.84	
Old Age Assistance:		
Administration	5.32	
Assistance	2,140.25	
		2,197.73

Motor Vehicle Excise Taxes:		
Levy of 1945		478.57
Special Assessments:		
Moth 1944	12.00	
Moth 1945	12.00	
		24.00
Tax Titles and Possessions:		
Tax Titles	8,730.08	
Tax Possessions	4,567.27	
		13,297.35
Departmental:		
Town Property	202.50	
Police	334.49	
Moth	48.50	
Health	1,012.36	
Highway	81.03	
Aid to Dependent Children	327.83	
Soldiers' Benefits	327.50	
Cemetery	861.00	
		3,195.21
Electric Light		14,768.13
Water Rates	9,593.39	
Water Liens	228.52	
Water Liens Added Tax Titles	32.93	
		9,854.84
Loan Authorized—Water Dept.		15,000.00
Overlay Deficits:		

Electric Light Meter Guarantee Deposits			3,097.78
Electric Light Meter Guarantee Deposits Interest			2,264.06
Unexpended Balances:			
General		18,907.95	
Electric Light:			
Operations	24,421.71		
Depreciation	93,450.47		
Construction	14,917.20		
		132,789.38	
Water:			
Construction	1,642.01		
Construction Authorized	15,000.00		
Reserve	5,154.44	21,796.45	
			173,493.78
Reserve Fund—Overlay Surplus			3,007.10
Overlay Reserved for Abatement of Taxes:			
Levy 1943		70.32	
Levy 1944		3,588.24	
Levy 1945		2,867.20	
			6,525.76
Revenue Reserved Until Collected:			
Motor Vehicle Excise Tax		478.57	
Special Assessment		24.00	
Tax Title		8,730.08	
Tax Possession		4,567.27	

Levy of 1939	97.45		Departmental	3,195.21	
Levy of 1940	225.00		Electric Light	14,768.13	
		322.45	Water	9,854.84	
County Tax 1945 (Underestimate)		148.51			41,618.10
			Surplus Revenue		82,044.97
		$336,231.39			$336,231.39

DEBT ACCOUNTS

Net Funded or Fixed Debt	$81,400.00	High School Loan 1935	$60,000.00
		Water Extension Loan 1938	8,000.00
		Water Loan—Additional Supply 1942	7,000.00
		Water Loan—Additions 1927	4,000.00
		Highway Equipment Loan 1941	2,400.00
	$81,400.00		$81,400.00

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds, Cash and Securities	$160,282.16	Cemetery Perpetual Care Funds	$57,805.46
		Post-War Rehabilitation Fund	50,000.00
		Richard T. Crane, Jr., Picnic Fund	33,438.82
		Eunice Caldwell Cowles Fund	10,000.00
		Mark Newman Memorial Fund	5,209.38
		Mrs. William G. Brown Animal Fund	2,082.13
		Marianna T. Jones Fund	800.51
		John T. Kimball Fund	511.31
		Martha I. Savory Fund	294.51
		Dow Boulder Memorial Fund	140.04
	$160,282.16		$160,282.16

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 1944.

	Balance Jan. 1, 1945	Appro-priations	Cash Receipts	Credit Transfer	Debit Transfer	Cash Payments	Transferred To Revenue	Balance Dec. 31, 1945
Emergency Increases		$16,700.00			$16,700.00			
Moderator		100.00				$100.00		
Selectmen		5,106.00		$1,000.00		6,080.45	$25.55	
Accountant		3,402.50	$1.15	500.00		3,901.73	1.92	
Treasurer and Collector		8,140.33	33.00	600.00		8,215.61	557.72	
Assessors		3,164.00		200.00		3,313.22	50.78	
Law		600.00				600.00		
Wild Life Refuge Land Taking		500.00				500.00		
Town Clerk		2,078.00		200.00		2,116.29	161.71	
Election and Registration		1,547.00				1,393.52	153.48	
Town Hall		3,426.35		200.00		3,487.35	139.00	
Town Hall Improvements	438.35					292.85		$145.50
Town Hall and Community Center Committee		150.00						150.00
Police		18,655.50		1,754.00		20,380.21	29.29	
Course of Instruction, F. B. I. School		500.00				500.00		
Registration of Bicycles		50.00				50.00		
Fire		21,713.10	8.70	2,100.00		23,805.12	16.68	
Reconstruction of Fire Alarm System		6,200.00				6,200.00		
Weights and Measures		518.25				468.52	49.73	
Moth		4,383.50	20.40	200.00		4,602.28	1.62	
Poison Ivy Control Project		200.00				131.62		68.38
Tree Warden		1,482.50				1,482.23	.27	
Forest Warden		600.00				469.06	130.94	
Clam Commissioner		1,500.00		350.00		1,848.50	1.50	
Shellfish Benefits	1,000.00							1,000.00
Health		7,730.00	2.50	100.00		7,832.50		
Garbage and Rubbish Equipment		6,000.00	46.49			5,651.72	394.77	
Town Dump		600.00				224.82		375.18
Sewer Committee		250.00				31.14		218.86
Mosquito Control		850.00				850.00		
Bounty on Seals		100.00				10.00	90.00	
Highway		27,044.00	6.20	1,000.00		27,557.04	493.16	
Snow Removal		10,000.00				10,000.00		
Snow Removal Equipment				7,000.00				7,000.00
Street Lighting		5,400.00				5,400.00		
Chapter 90 Maintenance		1,000.00		500.00		1,499.46	.54	
Public Welfare		5,868.28		2,200.00		7,746.20	322.08	
Aid Dependent Children, Administration		75.00				59.53	15.47	
Aid Dependent Children, Assistance		2,800.00	2.55			2,070.95	731.60	
Old Age Assistance, Administration		1,350.00				1,011.56	338.44	
Old Age Assistance, Assistance		38,500.00		60.75	38.65	38,302.46	219.64	
U. S. Grant, Aid Dependent Children, Adm.			64.74			64.42		.32
U. S. Grant, Aid Dependent Children, Assist.	135.36		910.28			993.80		51.84
U. S. Grant, Old Age Assistance, Adm.			810.50			805.18		5.32
U. S. Grant, Old Age Assistance, Assistance	171.94		24,316.89			22,348.58		2,140.25
Soldiers' Benefits		4,000.00				1,205.51	2,794.49	
Benjamin Stickney Memorial Hospital		2 500.00				2,500.00		
Education		106,271.00	2,000.00	10,200.00	42.51	118,278.72	149.77	
Education Special Retirement Fund		226.25				226.25		
Fire Damage Manual Training School				17,167.00		12,846.52		4,320.48
Eunice C. Cowles Scholarships			282.40			282.40		
Library		3,534.00				3,534.00		
Parks		1,027.00				1,022.79	4.21	
Playgrounds		1,135.00				1,113.51	21.49	
Playground Recreation Project		1,200.00		27.51		1,227.51		
Contributory Pension System		2,000.00				2,000.00		
Valorous H. Grant, Pension		728.00				728.00		
Land Purchase, East Street		100.00				100.00		
Unpaid Bills 1944		25.00				25.00		
Lewis S. Clement Reimbursement		377.16				337.16	40.00	
Town Clock		75.00				75.00		
Memorial Day		450.00	25.00			462.40	12.60	
Memorial Building		2,146.37		200.00		2,293.12	53.25	
Civilian Defense Committee	241.36					53.63	187.73	
Advisory Committee	1,000.00					294.73		705.27
Rationing Board	184.23	975.00				756.72	402.51	
Service Flag	178.40					34.14		144.26
Town Dump Construction	500.00							500.00
Honor Roll Committee	370.37			200.00		499.07		71.30
Skating Rink	238.72					2.00		236.72
Richard T. Crane, Jr. Picnic			895.86			895.86		
Reserve Fund				5,000.00	5,000.00			
Electric Light Operations	25,917.20		139,486.14		30,321.41	110,660.22		24,421.71
Electric Light Construction				14,917.20				14,917.20
Electric Light Depreciation	78,046.26			15,404.21				93,450.47
Electric Light Meter Deposit	2,967.92		299.00			169.14		3,097.78
Electric Light Meter Deposit Int. Accrd.	2,151.52		115.54			3.00		2,264.06
Water Operations		32,000.00		15,000.00		40,260.78		6,739.22
Water Construction Fund				11,059.60		9,417.59		1,642.01
Water Reserve			30,415.22	6,739.22	32,000.00			5,154.44
Water Surplus	26,059.60				26,059.60			
Loan Authorized—Construction	15,000.00							15,000.00
Cemetery		5,893.40	1,265.95	346.00		7,505.35		
H. A. Cowles Memorial Cemetery 1944	639.02					610.59	28.43	
H. A. Cowles Memorial Cemetery 1945		3,972.00						3,972.00
Office and Storage Building Cemetery	1,350.00			350.00		1,665.00	35.00	
Soldiers' Graves		350.00				350.00		
Interest		1,526.00	33.70			1,559.70		
Maturing Debt		12,400 00				12,400.00		
	$156,590.25	$391,195.49	$201,042.21	$114,575.49	$110,162.17	$557,793.33	$7,655.37	$187,792.57

REPORT

OF

STATE AUDIT

OF THE

Books and Accounts

OF THE

TOWN OF IPSWICH

For The Period From December 10, 1944
To November 14, 1945

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

January 4, 1946

To the Board of Selectmen

Mr. Brainard C. Wallace, Chairman

Ipswich, Massachusetts

Gentlemen:

I submit herewith my report for an audit of the books and accounts of the town of Ipswich for the period from December 10, 1944 to November 14, 1945, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL

Director of Accounts

Mr. Theodore N. Waddell

Director of Accounts

Department of Corporations and Taxation

State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Ipswich for the period from December 10, 1944, the date of the previous audit, to November 14, 1945, and report thereon as follows:

The financial transactions of the town as recorded on the books of the several departments were examined, checked and compared with the records of the town treasurer and the town accountant.

The books and accounts of the town accountant were examined and checked in detail. The receipts as recorded were compared with the departmental records of payments to the treasurer and with the treasurer's record of receipts, while the recorded payments were checked with the treasury warrants and with the treasurer's record of disbursements.

The appropriations as recorded on the ledger were compared with the town clerk's record of financial votes passed at town meeting and with the authorizations of the finance committee.

The ledger was analyzed, a trial balance was drawn off proving the ledger to be in balance, and a balance sheet, showing the financial condition of the town on November 14, 1945, was prepared and is appended to this report.

The books and accounts in the town treasurer's office were examined and checked. The cash book was added throughout, the receipts being analyzed and compared with the several departmental records of payments to the treasurer, with other sources from which the town received money, and with the town accountant's books. The recorded payments were checked with the selectmen's warrants authorizing the disbursement of town funds.

The cash balance on November 14, 1945 was proved by reconciliation of the bank balances with statements furnished by the banks of deposit, by verification of the cash in the office, by inspection of the savings bank books, and by examination of the securities which are held as

part of the treasurer's cash. This cash balance, together with the books and accounts of the former treasurer, was transferred to the temporary treasurer.

The payments of maturing debt and interest were proved with the amounts falling due and with the cancelled bonds and coupons on file. The bond and coupon account was reconciled and the outstanding coupons were listed.

The securities and savings bank books representing the investment of the trust and investment funds in the custody of the treasurer, the treasurer of the library trustees, and the treasurer of the Manning School Fund were examined and listed, the income being proved and the transfers to the town, as well as the disbursements, being verified.

The deductions from the salaries of employees for Federal taxes were listed and reconciled with the amount due and paid to the Federal government.

The records of tax titles held by the town were examined and checked. The amounts added to the tax title account were compared with the collector's records, the tax titles redeemed were checked with the treasurer's cash book, and the tax titles on hand were listed and compared with the records at the Registry of Deeds.

The books and accounts of the town collector were examined and checked in detail. The commitment lists of all taxes were added and proved with the warrants given by the board of assessors for their collection. The recorded receipts were checked with the payments to the treasurer and with the town accountant's books, the abatements as recorded were compared with the assessors' record of abatements granted, and the outstanding accounts were listed preparatory to a recommitment to the temporary collector.

The commitments of departmental, municipal light and water accounts were examined and checked. The recorded receipts were checked with the payments to the treasurer and with the accountant's books, the abatements as recorded were compared with the records of the departments authorized to grant abatements, and the outstanding accounts were listed.

Verification of the correctness of the outstanding tax, departmental, municipal light and water accounts was obtained by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The records of licenses and permits issued by the selectmen and the health department were examined and checked, and the payments to the town treasurer were verified.

The town clerk's record of sporting and dog licenses issued in behalf of the State and the county, respectively, were examined and checked, the payments to the Division of Fisheries and Game and to the town treasurer being verified.

The surety bonds of the officials required by law to furnish them were examined and found to be in proper form.

In addition to the accounts mentioned, the records of all other departments collecting money for the town or committing bills for collection were examined and checked in detail.

Appended to this report, in addition to the balance sheet mentioned above, are tables showing a reconciliation of the treasurer's cash, summaries of the tax, tax title, possession, departmental, municipal light and water ac-

counts, as well as tables showing the condition and transactions of the various trust and investment funds.

While engaged in making the audit, cooperation was received from the officials of the town, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HERMAN B. DINE

Assistant Director of Accounts

TOWN OF IPSWICH

Balance Sheet — November 14, 1945

GENERAL ACCOUNTS

Assets

Cash and Securities:			
General		$315,416.34	
Petty:			
School		15.00	
Electric Meter Guarantees:			
Special Deposit		5,292.98	
			$320,724.32
Accounts Receivable:			
Taxes:			
Levy of 1943:			
Personal	$5.40		
Real Estate	615.72		
		$621.12	

Liabilities and Reserves

State Assessments:		
Auditing Municipal Accounts	$1,312.75	
State Parks and Reservations	267.49	
		$1,580.24
Payroll Deductions:		
Withholding Tax	$950.50	
Essex County Retirement System	98.69	
Blue Cross	201.50	
		1,250.69
Reserve for Petty Cash Advance		15.00
Tailings		1,040.21
Dog Licenses—Due County		418.20
Richard T. Crane, Jr., Picnic Fund—Principal to be Invested		26,250.00
Trust Fund Income:		
Richard T. Crane, Jr., Picnic Fund	$218.75	
Eunice Caldwell Cowles Fund	125.00	
		343.75

Levy of 1944:			
Poll	$44.00		
Personal	653.76		
Real Estate	5,002.31		
		5,700.07	
Levy of 1945:			
Poll	$106.00		
Personal	2,169.88		
Real Estate	24,127.28		
		26,403.16	
			32,724.35
Motor Vehicle Excise Taxes:			
Levy of 1944		$44.34	
Levy of 1945		170.95	
			215.29
Special Assessments:			
Moth 1944		$12.00	
Moth 1945		12.00	
			24.00
Tax Titles and Possessions:			
Tax Titles		$9,305.42	
Tax Possessions		4,567.27	
			13,872.69

Cemetery Perpetual Care Bequests			510.00
Sale of Cemetery Lots Fund			3,067.00
Highway Machinery Fund			3,303.75
Sale of Real Estate Fund			14,107.23
Federal Grants:			
Aid to Dependent Children:			
Administration		$41.85	
Assistance		235.36	
Old Age Assistance:			
Administration		178.74	
Assistance		2,545.05	
			3,001.00
Electric Light Meter Guarantee Deposits			3,068.92
Electric Light Meter Guarantee Deposits Interest			2,264.06
Unexpended Balances:			
General		$92,023.74	
Electric Light:			
Operations	$20,735.62		
Depreciation	93,450.47		
Construction	14,917.20		
		129,103.29	

Departmental:		
Town Property	$200.75	
Police	297.00	
Health	794.07	
Highway	12.25	
Public Welfare	312.00	
Old Age Assistance	2,114.65	
Soldiers' Benefits	257.50	
Cemetery	886.00	
		4,874.22
Electric Light		7,256.31
Water Rates	$4,028.33	
Water Liens Added to Tax Titles	32.93	
		4,061.26
Estimated Receipts to be Collected		18,227.29
Loan Authorized—Water Department		15,000.00
Overlay Deficits:		
Levy of 1939	$97.45	
Levy of 1940	225.00	
		322.45
County Tax 1945 (Underestimate)		148.51
Water Receipts to be Collected		2,844.77
		$420,295.46

Water:			
General Construction	$13,072.07		
Authorized	15,000.00		
Construction	11,059.60		
		39,131.67	
			260,258.70
Reserve Fund—Overlay Surplus			2,692.10
Overlay Reserved for Abatement of Taxes:			
Levy of 1943		$621.12	
Levy of 1944		3,794.24	
Levy of 1945		3,100.80	
			7,516.16
Revenue Reserved Until Collected:			
Motor Vehicle Excise Tax		$215.29	
Special Assessment		24.00	
Tax Title		9,305.42	
Tax Possession		4,567.27	
Departmental		4,874.22	
Electric Light		7,256.31	
Water		4,061.26	
			30,303.77
Revenue—1945			507.60
Surplus Revenue			58,797.08
			$420,295.46

DEBT ACCOUNTS

Net Funded or Fixed Debt	$88,400.00	High School Loan 1935	$66,000.00
		Highway Equipment Loan 1941	2,400.00
		Water Loan—Additions 1927	4,000.00
		Water Extension Loan 1938	8,000.00
		Water Loan—Additional Supply 1942	8,000.00
	$88,400.00		$88,400.00

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds, Cash and Securities	$160,267.64	Eunice Caldwell Cowles Fund	$10,282.40
		Mark Newman Memorial Fund	5,209.38
		John T. Kimball Fund	511.31
		Mrs. William G. Brown Animal Fund	2,082.13
		Marianna T. Jones Fund	800.51
		Richard T. Crane, Jr., Picnic Fund	33,442.90
		Martha I. Savory Fund	293.51
		Dow Boulder Memorial Fund	140.04
		Cemetery Perpetual Care Fund	57,505.46
		Post-War Rehabilitation Fund	50,000.00
	$160,267.64		$160,267.64

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REPORT

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1945

and the

THREE HUNDRED AND TWELFTH YEAR

of the

TOWN'S INCORPORATION

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Selectmen's Report

Once again our town finds itself a unit of a great nation which has emerged from the darkness and tensions of war to the dawn of peace. As those, who by ancient custom, are termed "Town Fathers", we desire to go on record for those who come after us as having accepted fully the obligations which this term implies, not only in an official, but also an intimate and personal manner.

Through many long months we sent forth, in our capacity of "Town Fathers" the sons and daughters of Ipswich to train, to fight and to die when necessary for the common ideals of town and country. We can say in the simplest sincerity that through these long months we shared with the parents and loved ones of those who went forth their anxieties and longings.

To the parents and loved ones who will never again in this life see those who left Ipswich in the full glory of their youth with its unlimited promise of the years before them only to find at short journey's end death and destruction; we say to them, not only for ourselves, but as the common expression of all our citizens; that these losses cut deep and are abiding in the hearts of all of us.

We know full well that those who will never return to walk our streets and share the dear remembered things with us; to share their hopes and destinies which held within their lives so sadly, yet so gloriously, brought to an untimely end, could have made a large contribution to our common good. We do not know why these things must be, yet the fact that they are, places upon us all strict

obligations that their brief lives shall not have been in vain: that we always hold in remembrance that the purchase price of all these things we enjoy in peace was their blood and their suffering, not theirs alone, but that of the parents who bore them and all loved ones made desolate by their passing. These things we must always hold in our hearts and our lives with appreciation and deep reverence.

The obligations of peace are as pressing as those of war. Peace is now ours because the sons and the daughters of Ipswich were willing to give as bond their lives for this was all they had to give. Let us all then, resolve, with full knowledge of these things that those no longer with us, yet who, in far away places dreamed in solitude and in suffering, in agony and in death of a place called Ipswich; that this Ipswich, theirs and ours, shall be full worthy of them.

We, the Board of Selectmen of Ipswich, by virtue of the will of our people, become official custodians of their sacred trust in all our people. Without this inspiration of those who went forth; those who returned and those who will never return, this would be a heavy burden indeed. With this inspiration our common tasks are given new meaning and higher purpose.

It is in the light of this knowledge that this Board faces its obligation, now sacred, and makes its plans for a common future. Our returning soldiers are now our first citizens, and for them because they risked all, we are ready to do all to make our town measure up to their desires.

All that is ours of peace, of prosperity, freedom and simple happiness derives from them, the living and the dead. We will not be unmindful of our obligations in times

of peace to these men of war who make our future possible and we do these things in the conviction that we but here express the common desire and aspiration of all.

To the mothers, fathers, families and loved ones of those who return not, our official and personal expression of deep sympathy; to all those who, through the wisdom of God, have been permitted to return, our pledge of devotion.

Mindful of all things we can now approach our practical problems of the future.

During the year the Board of Selectmen has at all times tried to solve matters coming before them in the interest of the Town at large. All departments coming under the jurisdiction of the Board have been operated as economically as possible without impairing public service. All department heads over which the Selectmen have control have filed their individual reports and they have been approved by the Board of Selectmen and will be found in this, the Annual Report. The Board is quite satisfied with the manner in which these departments have been operated this year and are pleased with the cooperation given by the department heads in keeping expenditures at a minimum. The Board of Selectmen in preparing their budgets for 1946 have endeavored to keep them at the lowest possible figure and have broken them down so that the Finance Committee will be able to understand just where each dollar is needed and for what purpose.

The Board wishes to report that in accordance with the statutes they have, in conjunction with other adjoining towns and cities, made a perambulation of all town bounds, locating and marking them in the manner prescribed by

law. The Board also wishes to report that in accordance with the statutes they have caused to be made a census of the inhabitants of the Town of Ipswich and the results show the population at the completion of the census to be 6610.

While there has been some difference of opinion on appointments and questions concerning the administration of town affairs, the meetings of the Board of Selectmen have been harmonious and the individual members have endeavored at all times to solve matters coming before them in the interest of the common good. The Board has also endeavored to cooperate with the heads of such departments as do not come directly under their supervision with the same end in view.

The Board has represented the Town at all hearings and meetings held for the purpose of discussing matters pertaining to public interest.

During the year a conference was held with a representative of the Boston and Maine Railroad, relative to the question of grade-crossing protection in Ipswich. It is the desire of the railroad to replace the present system of manual operation with that of electric signal warnings and operated protective devices. The Board feels that this matter is of such importance that the people of the Town should have an opportunity to express their opinion in regard to this matter, and an article will be inserted in the warrant for that purpose.

At the last Annual Town Meeting the North Ridge Road at Great Neck was accepted as a town way. Immediately upon acceptance the Board received many requests from the cottage owners along this road that some

action be taken to improve the condition of this road. Knowing of the intention of the Water Department to install a water supply system along this road, it is the opinion of the Board that the Town should give some consideration to the installation of proper drainage, with the necessary gravel and some sort of bituminous surface.

With the war at an end it is anticipated that there will be quite an increase of traffic along Jeffrey's Neck Road to Eagle Hill, Great Neck and Little Neck. This road is quite narrow at many places and has quite a number of dangerous corners especially the ones at the Town Wharf and Hodgkin's Corner. It is the opinion of the board that some study should be made with the idea of improving conditions along this road. Great Neck has already shown signs of developing into a substantial summer colony and this will have a tendency to increase traffic along this highway.

It is expected that the State and County will make an allotment to the Town for Chapter 90 Construction this year. As in the past this work will probably be done by the Highway Department. The present road roller is quite old and the condition of it is such that it requires quite extensive repairs from time to time in order to keep it going. It is the opinion of the Board that an appropriation should be made at the Annual Town Meeting to replace this piece of equipment.

So many favorable comments have been received by the Selectmen in regard to the work done by the Walters Snow Fighter, along with the suggestions that it would be a good investment for the Town to purchase another piece of equipment of this kind, that the Board of Selectmen will have an article inserted in the warrant calling for an appropriation for this purpose.

Some discussions have taken place in regard to the condition of the present hook and ladder at the Central Fire Station. It is the opinion of the Board that some consideration should be made to replace this piece of equipment with a modern Junior Aerial Ladder Truck. An article will appear in the Warrant requesting an appropriation for this purpose.

For a number of years the Board of Selectmen have been bringing to the attention of the people of Ipswich the necessity of replacing the Willow Dale Bridge. The present condition of the bridge is poor and expensive repairs are required each year. The Board of Selectmen of Hamilton have expressed a desire to discuss with the Selectmen of Ipswich the question of replacing this structure with a new bridge. It is quite possible that the Selectmen of the two towns may be able to induce the State and County to give some assistance in replacing this structure.

During the year the Board of Selectmen attended a meeting held by the clammers of Ipswich to discuss matters pertaining to that industry. Some recommendations will be made at the Annual Town Meeting relative to the changing of the Clam Laws and the improvement of our clam flats. It is the opinion of the Board that very careful consideration should be given to the recommendations placed before the meeting as our clam flats at the present time are in very poor condition.

Legislation has been passed allowing cities and towns to request the Massachusetts Department of Public Works to take over the care of maintaining certain bridges on certain through ways. Choate Bridge was included as one of these bridges. Due to the fact that this is the oldest stone arch bridge in America and has such historical value

the Board of Selectmen did not feel that they would like to accept the responsibility of requesting the State Department to take over this bridge without first obtaining an expression of opinion by the people of Ipswich. Due to the passing of many heavily loaded trucks over this bridge during the past years some repairs will be required. An inspection of the bridge has been made by an engineer from the Department of Public Works and certain recommendations have been made by him relative to the work required, and this work should be done this year.

BRAINARD C. WALLACE

JOHN F. CONLEY

EDWIN H. DAMON

Report of the Temporary Town Treasurer

To the citizens of the Town of Ipswich:

The report of the Temporary Town Treasurer for the year 1945 is herewith submitted.

Cash Balance, January 1, 1945	$215.072.66	
Receipts	788,312.81	
		$1,003,385.47
Expenditures		750,125.19
Cash Balance, December 31, 1945		$ 253,260.28

Detailed reports of all financial transactions of the town for the year may be found in the tables in the report submitted by the Town Accountant. In view of the fact that another year has passed during which it was not necessary to borrow any money in anticipation of revenue, no effort was made to determine the Town's borrowing capacity for borrowing on temporary notes.

That the cash balance as shown above will not be misleading, it includes the depreciation fund, construction fund, and cash balances of the Electric Light and Water Departments amounting to $139,585.83.

May I call your attention to the improvement in the Tax Titles account. The Tax Titles redeemed represent nearly 40% of the balance as of January 1, 1945.

I would also call your attention to the Electric Light Department Statement; although there is a decrease in

the amounts received during 1945 over that of 1944 caused by the closing of Robinson's Shipyard and that section of the Sylvania Electric Products, Inc. used by the Navy during the war, there was an increase of $5,412.98 of the Domestic Light commitments.

In conclusion, since I have held this position for only six weeks of 1945, I wish to express my sincere appreciation for the cooperation accorded me by the Town, State officials, and the Townspeople, and for the help and advice accorded me by Miss Gladys Poole and Mrs. Althea Mathews as to the varied duties of this department.

Respectfully submitted,

JOHN E. GRANT

Temporary Treasurer

Town Accountant's Statement

I hereby certify that I have examined the accounts of the Treasurer as of December 31, 1945 and have found them correct and the balance in his hands to agree with the balance shown by his books.

BRAINARD C. WALLACE

Town Accountant

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true,

EDWARD S. COGSWELL

Justice of the Peace.

My commission expires July 10, 1947

Tax Collector's Report

John E. Grant, Temporary Collector

MOTOR VEHICLE EXCISE

Levy of 1944

Outstanding January 1, 1945	$126.33	
Collections		$ 81.99
Abatements		44.34
	$126.33	$126.33

MOTOR VEHICLE EXCISE

Levy of 1945

Commitments	$5420.81	
Refunds	4.41	
Collections		$4914.87
Abatements		31.78
Outstanding December 31, 1945		478.57
	$5,425.22	$5,425.22

REAL ESTATE

Levy of 1939

Outstanding November 14, 1945	$ 97.45	
Abatement		$97.45
	$ 97.45	$ 97.45

REAL ESTATE

Levy of 1940

Outstanding November 14, 1945	$225.00	
Abatement		$225.00
	$225.00	$225.00

PERSONAL

Levy of 1943

Outstanding January 1, 1945	$277.92	
Collections		$214.92
Abatements		63.00
	$277.92	$277.92

REAL ESTATE

Levy of 1943

Outstanding January 1, 1945	$2,230.12	
Collections		$1,929.40
Abatements		230.40
Outstanding December 31, 1945		70.32
	$2,230.12	$2,230.12

POLL

Levy of 1944

Outstanding January 1, 1945	$ 48.00	
Collections		$ 4.00
Abatements		44.00
	$ 48.00	$ 48.00

PERSONAL

Levy of 1944

Outstanding January 1, 1945	$2,244.33	
Collections		$1,631.02
Abatements		3.60
Outstanding December 31, 1945		609.71
	$2,244.33	$2,244.33

REAL ESTATE

Levy of 1944

Outstanding January 1, 1945	$23,862.16	
Refund	126.00	
Collections		$20,047.50
Abatements		158.40
Outstanding December 31, 1945		3,782.26
	$23,988.16	$23,988.16

POLL

Levy of 1945

Commitments	$4,388.00	
Refund	2.00	
Collections		$2,968.00
Abatements		1,394.00
Outstanding December 31, 1945		28.00
	$4,390.00	$4,390.00

PERSONAL

Levy of 1945

Commitments	$16,908.12	
Refund	4.50	
Collections		$14,620.98
Abatements		86.40
Outstanding December 31, 1945		2,205.24
	$16,912.62	$16,912.62

REAL ESTATE

Levy of 1945

Commitments	$235,576.22	
Refunds	332.00	
Collections		$212,703.86
Abatements		3,293.04
Transferred to Tax Title		739.80
Outstanding December 31, 1945		19,171.52
	$235,908.22	$235,908.22

WATER LIENS ADDED TO TAXES 1944

Outstanding January 1, 1945	$242.47	
Collections		$242.47
	$242.47	$242.47

MOTH

Levy of 1943

Outstanding January 1, 1945	$ 25.00	
Collections		$ 25.00
	$ 25.00	$ 25.00

MOTH

Levy of 1944

Outstanding January 1, 1945	$ 20.00	
Collections		$ 8.00
Outstanding December 31, 1945		12.00
	$ 20.00	$ 20.00

MOTH

ACCOUNTS RECEIVABLE 1944

Outstanding January 1, 1945	$103.75	
Added to Taxes 1945		$103.75
	$103.75	$103.75

MOTH

ACCOUNTS RECEIVABLE 1945

Commitments	$641.35	
Collections		$554.35
Added to Taxes 1945		38.50
Outstanding December 31, 1945		48.50
	$641.35	$641.35

MOTH

Levy of 1945

Commitments	$142.25	
Collections		$130.25
Outstanding December 31, 1945		12.00
	$142.25	$142.25

TAX TITLE ACCOUNT

Tax Titles on hand January 1, 1945	$13,044.60	
Added to Tax Title	739.80	
Transferred to Tax Title Possessions		$ 242.39
Decree Vacated	242.39	
Tax Titles Redeemed		5,054.32
Tax Titles on hand December 31, 1945		8,730.08
	$14,026.79	$14,026.79

TAX TITLE ACCOUNT

WATER

Tax Title on hand January 1, 1945	$ 32.93	
Tax Title on hand December 31, 1945		$ 32.93
	$32.93	$32.93

Assessors' Report

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors there has been included the work sheet that is used in computing the tax rate and tables of aggregates covering the work of this department.

Appropriations were much larger than in 1944. The available funds also were much larger, which enabled us to establish the rate of $36.00 a thousand, the same as in 1944.

Our estimated receipts showed a balance over the amount estimated, also a substantial amount in overlay account, therefore an honest tax rate.

Respectfully submitted,

C. CHESTER CALDWELL

JOHN E. NORMAN

RICHARD W. DAVIS

Board of Assessors.
Ipswich

1945 RECAPITULATION

Town Appropriations	$441,339.29
State Tax	8,024.00
State Parks and Reservations	267.49
State Audit of Municipal Accounts	1,312.75

County Tax	12,933.00
Tuberculosis Hospital Assessment	4,497.32
Overlay	7,640.64
	476,014.49

Estimated Receipts and Available Funds

Income Tax	25,224.81
Corporation Taxes	15,124.85
Reimbursement on accounts State Owned Land	1,685.30
Gasoline Tax under Acts of 1943, Chapter 569	9,869.92
Motor Vehicle and Trailer Excise	4,000.00
Licenses	5,097.50
Fines	193.00
Grants and Gifts	787.52
Special Assessments	563.95
General Government	1,412.35
Protection of Persons and Property	446.00
Health and Sanitation	980.14
Charities (other than Federal Grants for aid to dependent children).	2,220.98
Old Age Assistance (other than Federal Grants).	23,872.99
Old Age Tax (meals)	1,171.95
Soldiers' Benefits	550.00
Schools	2,947.58
Public Service Enterprises (such as Water Department, etc.).	32,000.00
Cemeteries (other than trust funds and sale of lots).	1,099.50
Interest on Taxes and Assessments	1,259.21
Available funds approved by Commissioner	89,343.80
	219,851.35

Overestimates to be used as available funds		219,851.35
Net amount to be raised by Taxation on Polls and Property		256,163.14
Number of Polls (2185)	4,370.00	
Valuation Personal Property ($466,670.00)		
Tax on Personal Property	16,800.12	
Valuation Real Estate ($6,527,585.00)		
Tax on Real Estate	234,993.02	
Tax Rate — $36.00		
Net amount to be raised on Polls and Property		256,163.14
Moth Assessment	142.25	142.25
Committed to Collector in 1945		256,305.39

Table of Aggregates

Number of Persons Assessed:

On Personal Property only	317
On Real Estate only	1,392
On both Personal and Real Estate	109
Number of Persons Assessed	1,818
Number of Polls Assessed	2,185

Value of Assessed Personal Estate:

Stock in Trade	109,260.00	
Machinery	39,900.00	
Live Stock	61,110.00	
All Other Tangible Personal Property	256,400.00	$466,670.00

Value of Assessed Real Estate:

Land exclusive of Buildings	1,601,335.00	
Buildings exclusive of Land	4,926,250.00	6,527,585.00
Total Valuation of Assessed Estate		6,994,255.00
Tax per $1,000.00 — $36.00		

Taxes for State, County, or Town Purposes,

Including Overlay:

On Personal Estate	16,800.12	
On Real Estate	234,993.06	
On Polls	4,370.00	
		$256,163.18

Number of Live Stock Assessed:

Horses	115
Cows	650
Yearlings	197
Swine	15
Sheep	62
Fowl	8,460
All other	200
Number of Acres of Land Assessed	17,730
Number of Dwelling Houses Assessed	1,788

Town Property, 1945

December 31, 1945

	Land	Buildings
High School	$10,000.00	$265,000.00
Burley School	1,500.00	75,000.00
Shatswell School	1,000.00	65,000.00
Memorial Building	2,000.00	58,000.00
Town Hall	2,500.00	50,000.00
Winthrop School	1,000.00	50,000.00
Manning School	4,000.00	40,000.00
Fire Station	3,500.00	40,000.00
Highway Department	750.00	5,000.00
Payne School	1,500.00	4,000.00
Infirmary	4,000.00	2,000.00
Wharf Property	3,350.00	
Cemeteries	5,000.00	
Public Grounds	32,500.00	500.00
Great Neck	8,300.00	
Woodland — Linebrook	125.00	
Woodland — Common Fields	75.00	
	$81,100.00	$654,500.00

Tax Title Possessions

	Land Assessed	Buildings Assessed
Lot 52 Bar Island	$ 100.00	$ 500.00
Lot 404 Bar Island	100.00	150.00
80 High Street (including store)	500.00	2,500.00
Grape Island (Fuller Trust)	600.00	950.00
R. F. Kinsman Land (County Rd.)	2,300.00	
	$3,600.00	$4,100.00

List of Jurors

Abbott, Charles, 44 Washington Street	Lea. Worker
Abbott, John, 16 Argilla Road	Engineer
Achromowicz, John, 5 Lafayette Road	Motor Insp.
Andreozzi, Benedict A., Topsfield Road	Foreman
Arnold, Russell M., 9 Summer Street	Accountant
Babineau, Henry E., 26 Lafayette Road	Machinist
Baker, Willard L., County Road	Engineer
Bamford Earle B., Town Farm Road	Foreman
Bennett, Arnold E., Lakeman Lane	Welder
Bennett, Percy E., County Road	Real Estate
Bennett, Stanley, County Road	United Shoe
Blair Ervin O., 8 Maple Avenue	Manager
Boucher, Victor N., 34 Washington Street	Clerk
Bowen, Henry S., 3 Summer Street	Printer
Brockelbank, Charles E., 7 Ward St.	Ship Fitter
Brown, James, Fellows Road	Chauffeur
Budzianowski, Edward A., 32 Estes St.	Machinist
Bulger, Roy L., 108 High Street	Manager
Chaput, Roland H., Kimball Avenue	Meat Cutter
Clapp, Kenneth H., 55 So. Village Green	Manager
Clement, Louis S., County Road	Salesman
Clogston, John H., 5 Ward Street	Electrician
Cooper, Edson H., 14 Manning Street	Auditor
Cowles, Henry T., Spring Street	Sylvania
Cowperthwaite, Elmer E., Tansey Lane	Electrician
Currier, Benjamin E., 45 Central St.	Real Estate
Doughty, Howard N., 18 Green Street	Executive
Duguay, Leo, 34 Central Street	Hosiery Knitter
Eustice, Stanley E., 25 High Street	Hosiery Knitter
Fraser, William J., 10 Kinsman Ct.	Hosiery Knitter
Galanis, William J., 11 Putnam Road	Chef
Garrett, Charles S., 22 Woods Lane	Manager
Geanakountzos, Demos, Linebrook Road	Merchant

Gillis, Edmund P., Perly Avenue	Metal Worker
Gordon, Samuel F., Essex Road	Florist
Graffum, Edward S., East Street	Gas Helper
Grenache, Joseph A., High Street	Salesman
Grenier, Albert, 2 Putnam Road	Gen. Electric
Hamm, Gordon W., 16 Argilla Road	Shoe Worker
Heard, Roger S., Linebrook Road	Farmer
Henderson, Wayne, 6 Agawam Avenue	Salesman
Herrick, Charles W., Old Wright Road	Salesman
Hill, John H., 17 Turkey Shore Rd.	Merchant
Hills, Robert D., High Street	Clerk
Hovey, George R., High Street	Station Agent
Hull, Everett P., 27 Summer Street	Chauffeur
Irvine, Lloyd E., 11 Argilla Road	Shipyard
Jewett, Maynard C., 19 Woods Lane	United Shoe
Jewett, Rodney D., Labor-In-Vain Rd.	Knitter
Johnson, Cleon, 78 County Road	Sylvania
Johnson, Peter A., 9 Lafayette	Salesman
Kennedy, Daniel F., 84 Central St.	Truck Driver
Kroll, Ignatius, 2 Wayne Avenue	United Shoe
Langmaid, S. Ervin, 26 Summer Street	Sylvania
Latham, Thomas, Essex Road	Ship Builder
Levere, John, 84 High Street	Tool Maker
Marsh, James R., 11 High Street	Salesman
McLeod, Donald John, Argilla Road	Caretaker
Morrill, Herbert H., 52 North Main St.	Salesman
Murdza, Peter J., 24 Fairview Avenue	Sylvania
Nason, Clyde A., 7 Maple Avenue	Purchasing Agt.
Nordstrom, Carl H., Nabby's Point	Artist
Norquist, Frode, Argilla Road	Superintendent
O'Brien, James, High Street	Leather Worker
Parsons, George C., 15 Woods Lane	Executive
Phillips, Frederick E., Liberty Street	Sylvania
Pickard, Clarence L., 17 East Street	Theatre Mgr.
Purinton, Harry M., 13 Summer Street	Retired
Ramsey, Raymond, R., 4 Fairview Ave.	Sylvania

Riley, John J., Linebrook Road	Laborer
Robishaw, Frederick J., 3 Sawyer Street	Chauffeur
Roper, Harold, 82 High Street	Florist
Sherman, Walter C., 8 High Street	Gen. Electric
Singer, John, 103 High Street	Mason
Sullivan, Edward S., 9 Manning Street	Druggist
Todd, F. Sigourney, Central Street	United Shoe
Trudel, George, 36 Washington Street	Knitter
Trudel, John, 6 Meetinghouse Green	Undertaker
Warner, Arthur, 15 County Road	Merchant
Wendell, Daniel S., Jeffries Neck Road	Artist
Woodman, Stephen, 29 Kimball Ave.	Businessman

Report of Town Counsel

To the Honorable Board of Selectmen:

Gentlemen:

The following is a report of the Town Counsel for the year 1945.

My understanding of a report of the Town Counsel is a report which will acquaint the citizens of the Town with a general understanding of matters which have been within the control of the Town Counsel during the past year rather than a capitulation of cases handled and opinions rendered.

The case of greatest importance to the Town is the case which is still pending in the United States District Court at Boston and involves the claim of the United States Government against the Town of Ipswich under condemnation proceedings to establish the Parker River National Wild Life Refuge. This proceeding would confiscate to the use of the United States Government practically all the land known as Plum Island together with jurisdiction of the waters of Parker River almost to the shore line on the West side of Parker River. The entire project contemplates the taking of some 12,000 acres extending through the Towns of Georgetown, Groveland, Newbury, Rowley, West Newbury, and Ipswich for the purpose of establishing a sanctuary for migratory birds.

The voters of Ipswich at the Annual Town Meeting in March 1945 instructed its officials to contest this proposed action of the Division of Wild Life within the Department of Interior. It is well to mention that all the other Towns affected took similar action.

Acting upon the instructions given by the voters, conferences were held at which the Board of Selectmen, the Clam Commissioner and Town Counsel discussed matters of procedure and did considerable research for the preparation of arguments. Conferences were held with the officials of other Towns, officials and agents of the Division of Wild Life and State officials at Boston, which conferences have extended throughout the year.

A petition was presented to the Secretary of Agriculture upon which he granted a hearing at his office in Washington. The Chairman of the Board of Selectmen and the Town Counsel attended and spoke in favor of the petition at this hearing. The Secretary of Agriculture later denied the petition but in his decision he made concessions deemed to satisfy the proponents of the petition.

Following the decision of the Secretary of Agriculture bills were filed in Congress which if enacted would make law abolishing the Parker River National Wild Life Refuge. The Congressional Committee on Agriculture assigned these bills for hearing and the Chairman of the Board of Selectmen and the Town Counsel also attended and spoke at this day long hearing. At the request of the Director of the Division of Wild Life of the Department of Agriculture the hearings were continued and at this writing the hearing has not been concluded.

The attention which this case has received by the Selectmen and the Clam Commissioner deserve the appreciation of the citizens of Ipswich. They have voluntarily participated in any activity which would further the cause of the Town whether on matters of research or attending conferences. The Chairman of the Board of Selectmen attended practically all of the out of Town meetings and hearings.

I was called upon from time to time throughout the year to examine the law and render opinions both oral and written to the heads of various departments. Nearly all of the requests were for opinions as to conduct relating to acts to be performed by Town officials upon which the law was not clear. This of course occasioned an exhaustive study of the law as well as discussions on establishment customs of the department. The Town officials have been most cooperative in this regard and I wish to extend to them my appreciation.

The only case now actually pending in Court is that of Universal Refining Products Co. vs. Town of Ipswich and J. Francis Perkins. This case is a claim for the sale and delivery of merchandise to the Town through its School Department. The School Department refused to authorize payment of this bill on the ground that the merchandise was never ordered by any person.

Two cases have been commenced recently which are returnable to the Superior Court in March of this year.

Charles G. Ferrier vs. Herman E. Benjamin, George C. McGuiggan and Town of Ipswich.

This is a claim for personal injuries in which action the attorney for the plaintiff has stated that the plaintiff will allege that an employee of George C. McGuiggan while operating a truck owned by the Town of Ipswich in the City of Beverly struck and injured the plaintiff and thereby caused him personal injuries.

Roy Bulger vs. Brainard C. Wallace et ali, Board of Selectmen and C. Gardner Caverly, Tree Warden.

This is a bill in equity wherein the plaintiff asks the court to issue an order restraining the defendants from cutting down the Elm Tree between the property of John W. Goodhue Corporation and First National Bank on Market

Street. An order had been previously given by the Board of Selectmen to the Tree Warden to remove the tree on the ground that it constituted a danger to persons travelling on Market Street.

Again may I extend my appreciation to the various Town officials who have assisted me in my work as Town Counsel.

Respectively submitted,

WILLIAM F. HAYES,

Town Counsel.

Report of Town Clerk

To the Honorable Board of Selectmen:

I herewith present to your Board a report of the Town Clerk for the year 1945:

VITAL STATISTICS

During the year 1945 the births numbered 173, a decrease of 2 from the previous year.

Males 90 **Females 83**

Parents residing in

Ipswich	109
Essex	22
Rowley	11
Gloucester	6
Manchester	9
Hamilton	11
Wenham	4
Saugus	1
	173

Fathers born in		**Mothers born in**	
Ipswich	45	Ipswich	56
Massachusetts	84	Massachusetts	83
U. S. A.	27	U. S. A.	25
British Prov.	7	British Prov.	7
Greece	2	Ireland	1
Sweden	1	England	1
Sicily	1		
Switzerland	1		173
England	3		
Unknown	2		
	173		

MARRIAGES

Total number received and recorded 76

Grooms Born in		Brides Born in	
Ipswich	29	Ipswich	33
Massachusetts	22	Massachusetts	35
U. S. A.	18	U. S. A.	3
British Prov.	3	British Prov.	3
Greece	1	England	1
Italy	2	Greece	1
England	1		
	76		76

DEATHS

During the year 1945 the deaths numbered 81, a decrease of 2 from the previous year.

Males 40 **Females 41**

The following persons were 80 years of age or over at time of death:

Catherine (Moriarty) Carey	80 years
Lavinia S. Caldwell	89 years 8-months 8-days
Clara Ellen (Lowe) Watson	86 years 2-months-13 days
Mary Ellen (Clancy) Smith	80 years
William Henry Shaw	91 years
Georgianna (Voyer) Cote	85 years
Sarah Wilson	80 years
Adaline M. (Orswell) Waters	88 years
Mary (Blackinton) Elwell	80 years 8-months-19 days
Fred O. Thompson	90 years
William A. Foss (Rowley)	84 years 8-months-22 days

NOTICE

The attention of the parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 29, Section 6 of the Revised Laws, Parents within forty days after the birth of a child . . . shall cause notice thereof to be given to the clerk of the town or city in which such child is born.

Section 8. A parent . . . who neglects so to do for ten days after the time limited therefore . . . shall forfeit not more than five dollars for each offense.

The Attention of Physicians and Midwives is called to Chapter 46, Section 6

Section 1. Physicians and midwives, shall, within forty-eight hours after the birth of every child in cases which they were in charge, mail or deliver to the Clerk or Registrar of the City or Town in which the birth occurred, a notice stating the date and place of birth, giving the street number if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punishable by a fine not exceeding twenty-five dollars for each offense.

I WISH TO CALL ATTENTION TO THE FOREGOING VITAL STATISTICS

It is important that these records shall be correct. If any errors are discovered, the Clerk will deem it a favor to have them reported at once, so that correction may be made.

Some of the many reasons why births should be recorded:

To establish identity.

To prove nationality.

To prove legitimacy.

To show when the child has the right to enter school.

To show when the child has the right to seek employment under the child labor law.

To establish the right of inheritance to property.

To establish liability to military duty, as well as exemption therefrom.

To establish age and citizenship in order to vote.

To qualify to hold title to, and to buy or sell real estate.

To establish the right to hold public office.

To prove the age at which the marriage contract may be entered into.

To prove age to determine validity of a contract entered into by an alleged minor.

To prove age for Old Age Assistance.

To prove age so as to have the right to take Civil Service examinations.

Your co-operation to the end that all births may be properly recorded will be greatly appreciated.

The following licenses were granted through this office:

Resident Citizen Fishing	57
Resident Citizen Hunting	209
Resident Citizen Sporting	45
Resident Citizen Minor and Female Fishing	5
Resident Citizen Minor Trapping	2
Resident Citizen Trapping	11
Resident Citizen Sporting (Free)	19
Duplicate Licenses	3
Resident Military or Naval Service Sporting (Free)	34

The following dog licenses were issued through this office: Male 313; Female 38; Spayed Females 84; Kennel 3 ($25;) Kennel 2 ($10).

For the benefit of the owners and keepers of dogs the following extract of the General Law is hereby submitted:

General Laws, Chapter 140, Sections 136A-175 amended by Chapter 298 of 1932 and Chapter 320 of 1934:

Section 137. Licenses and Tags. The owner or keeper of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following, if the dog is kept in Boston, in the office of the police commissioner or if kept in any other town, in

the office of the clerk thereof. The license shall be in a form prescribed by the director upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the Town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tags shall be lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at the cost of ten cents, which shall be retained by the Clerk unless otherwise provided by law. Any person may bring or cause to be brought, from another state or county, any dog licensed under the law thereof and keep such dog in this Commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period foregoing provisions of this section shall not apply to such dog.

Section 138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Respectfully submitted,

EDWARD S. COGSWELL
Town Clerk.

Report of Police Department

To the Honorable Board of Selectmen

Gentlemen:

With the ending of world hostilities our department underwent the usual period of adjustment in preparation for police duties of a more normal nature. Training of both the regular and auxiliary forces for war emergencies was discontinued, and more thought was given to present and post-war problems.

The regular routine of the department was also broken up due to the fact that the department was administered by several different officers. However, I am happy to state that during these changes, all duties of the police department were faithfully carried out, every man doing his utmost to maintain efficient service to the community.

The personnel of the department underwent changes also. Patrolman Edward Blauvelt, after faithfully serving our community for twenty years, retired. Patrolman Joseph Arcisz was appointed to fill the vacancy.

The appended chart will show the number of persons charged by the police during the past year. Although these figures remain rather constant from year to year they are not an accurate appraisal of the work done by the department. The police service is complex. It deals with the normal as well as the abnormal. Because it deals

with temperament as well as ideals the scale of its work must be measured in quality as well as quantity.

Police problems become more variable with each ensuing year. This is readily understandable because the police department deals chiefly with the actions of human beings. Police effort today is divided between action against the criminal and contacts with the average citizen. Newer responsibilities, many of them not classified under the criminal code, are responsible for the many contacts of the police with the average citizen. Only with these new responsibilities in mind can our work be properly evaluated.

The Auxiliary Police were called upon for special assistance on many occasions during the war years. This group of men who volunteered to assist our community in time of war did commendable work. Their assistance was of great value to the regular department as well as to the community as a whole.

I would like to take this opportunity to again bring to the attention of the Board the urgent need for a centrally located parking lot. Unlike many of our neighboring cities, which are removing sorely needed apartment buildings for purposes of relieving their parking problem, Ipswich is still in a position to obtain an ideal parking area for a nominal expenditure of money. I feel that the town should take advantage of this fact at the earliest possible date.

Except for the deplorable state of our lock-up, we are justly proud of our remodeled police headquarters. I recommend that immediate steps be taken to remodel the lock-up. This item is one that should have been undertaken years ago and cannot be indefinitely postponed.

The members of the department appreciate the consideration that the Board has given to our problems in the past and look forward to continued cooperation.

Respectfully submitted,

FRANK MACHAJ

Chief of Police

Total number of arrests:

January	26
February	1
March	12
April	15
May	15
June	25
July	18
August	15
September	17
October	25
November	12
December	22
Total arrests	203

Classification of Crime

Assault	12
Assault on Police Officer	2
Adultery	2
Breaking and Entering	10
Delinquency	5
Default	2
Deserters from Armed Forces	3

Disturbing the Peace	2
Drunkenness	79
Larceny	11
Illegal Possession of Lottery Tickets	1
Malicious destruction of property	2
Misappropriation of an automobile	3
Operating under influence of liquor	21
Operating to endanger	5
Operating without license	4
Operating after suspension of license	1
Selling Liquor to Minors	4
Speeding	2
Violating Fish and Game Laws	8
Violating Health Laws	1
Violating Clam Laws	8
Threatening to Commit Arson	1
Violating Fire Laws	1
Violating Motor Vehicle Laws	15
Total	203

Disposition of Cases

Committed	6
Committed Lyman School	1
Discharged	7
Dismissed for want of prosecution	14
Filed	62
Fined	67
Held for Grand Jury	5
Probation	15
Pending	6
Released	10
Sentenced—Suspended	10
Total	203

Miscellaneous:

Animals injured by automobiles	32
Animals disposed of	103
Assistance rendered persons in distress	18
Automobiles reported stolen	7
Automobiles recovered	7
Automobiles transferred	473
Automobile license suspended or revoked	18
Automobile registrations revoked	14
Automobile accidents	91
Ambulance runs	115
Buildings reported entered	12
Buildings found open by Police and secured	82
Complaints investigated by Police	1,624
Children found and returned to parents	8
Committed to Psychopathic Hospital	8
Miles patrolled by cruising car	25,100
Miles covered by Ambulance	1,708
Parking summons issued by Police	17
Persons reported injured	41
Persons bitten by dogs	14
Summons served by Police	77
Summons served for out of Town Police	18
Warrants served for out of Town Police	5
Warrants served by Police	3

Inventory of Police Department:

Patrol car (1943)	1
Ambulance (1936)	1
Revolvers	8
Handcuffs	5

Iron Claws	6
Badges	8
Fingerprinting outfit	1
Riot Gun	1
Rifle	1
Radio equipment for station and car	1

Report of Fire Department

To The Honorable Board of Selectmen:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department for the year of 1945.

Bell Alarms	40
Still Alarms	126
Ambulance Assistance Calls	21
	187 Total

Total mileage covered by apparatus

Engine 1 made 14 runs	46.9 miles
Engine 2 made 60 runs	80.8 miles
Engine 3 made 117 runs	296.3 miles
Engine 1 made 45 runs	42.5 miles
	466.5 miles

Engine 1 pumped 8 hours
Engine 2 pumped 12 hours
Ladders raised 314 ft.
2½″ hose laid 6150 ft.
1½″ hose laid 1850 ft.
7,865 gallons of water pumped from Booster Tanks

CO-2 Extinguisher used 7 times
Foam Extinguisher used 5 times
Water cans used 30 times
Grass brooms used 34 times

The classification of calls were as follows:

Building fires	18
Chimney fires	1
Grass and wood fires	71
Dump fires	12
Automobile fires	7
Oil burner's flooded	5
False	2
Ambulance Assistance calls	21
Miscellaneous calls	50
	187 Total

The value of property threatened	$80,750.00
Insurance carried on property	249,350.00
Estimated loss on buildings	17,556.00
Insurance paid on buildings	17,505.00
Value of contents	28,273.00
Insurance carried on contents	18,450.00
Estimated loss on contents	6,565.72
Insurance paid on contents	5,685.72
Total estimated loss on buildings and contents	24,122.65
Total insurance paid on buildings and contents	23,191.65

Due to many new rules and regulations concerning Fire Prevention which local chiefs have been asked by the Department of Public Safety to enforce, together with an ever increasing number of emergency calls the year 1945 has proven to be an extremely busy one.

The enforcement of new rules and regulations constantly issued require a large amount of time and bring about a situation that is difficult for a "part time set-up" to cope with. Fire Prevention is the main work of our department as it is through this means that the fire loss may be kept at a minimum and the town receive its full amount of revenue from taxation.

The chief of the department is constantly receiving calls in the line of duty requesting fire statistics, or information with reference to proper planning for some fire device. A permanent head of this department should be stationed at the Central Fire Station to attend to these matters and oversee the men and equipment located in the building.

We feel that the efficiency of the department has been improved by the addition of a two way radio, a portable lighting outfit, and revision of the fire alarm system by means of rewiring and installation of a new switchboard.

Due to the voluntary efforts of the permanent men the Alarm Room has been well painted, and a permanent drain placed in the cellar doing away with a water menace which has existed for many years. We hereby wish to thank these men for the cooperative spirit which they have shown in doing this work.

The Call Men situation which over a period of several years has been rather unsettled due to military obligation, has now become stable once more thus making a brighter outlook for efficiency in handling future emergencies.

Certain new purchases should be made during the ensuing year. We suggest the purchase of 500 feet of 2½"

hose in order to keep our supply up to standard (no hose having been purchased for the past four years). A new Booster Pump will have to be installed in Engine III this year as the old one is badly worn. This item has, however, been provided for in the budget. The Electrical Service Entrance will have to be replaced as the equipment is not heavy enough to take care of the present building load.

Our budget also provides for the purchase of four Fire Alarm street boxes for which there is a definite need as most of our equipment of this kind is quite outmoded.

The condition of the apparatus as far as can be determined seems to be very fair. We hope that in due time the ladder truck will be replaced by a Junior Aerial Ladder.

Through no fault of any individual we were forced to ask for an additional $900 this year. The wearing out of parts in the mechanism of our large pump, and weather conditions which affected the Fire Alarm System caused a considerable expenditure. We trust that no further difficulties of a like nature will arise.

We have tried to cooperate with the Police Department whenever called upon, especially in loaning a man to make necessary trips in the ambulance. The Police, in turn, have given us all necessary assistance.

We cannot close without a mention of a sad happening toward the close of the year. James Gilbert a member of the station personnel for many years, succumbed to an illness. Gilbert was a faithful worker and we regret his passing.

To all town officials who have given us their cooperation and support we express our thanks.

SAMUEL W. ATHERLEY, Chief.

LIONEL SHEPPARD

STEWART J. POLLOCK

Board of Engineers.

Report of Forest Warden

To The Board of Selectmen:

Gentlemen:

I hereby submit the report of the Forest Warden for the year ending December 31st, 1945.

Supplies and Equipment on hand:

½ Ton Ford Truck	
Pump Cans	12
Fiber Brooms	40
Shovels	8

Some new equipment will have to be bought this year, as it was impossible to purchase it during war years.

I wish to thank all Town and State Officials who were of assistance to me during the year.

Respectively submitted,

FRANK O'MALLEY,

Forest Warden.

Report of Sealer of Weights and Measures

January 29, 1946

Board of Selectmen

Ipswich, Mass.

Gentlemen:

I herewith submit my report for the year ending December 31, 1945.

Work performed from May 1st to December 31, 1945.

Scales	Adjusted	Sealed	Condemned
Platform over 10,000 lbs.	1	5	1
Platform 500 to 10,000 lbs.		1	
Platform 100 to 5,000 lbs.	7	35	2
Counter under 100 lbs.	3	32	1
Beam 100 to 5,000 lbs.		2	
Beam under 100 lbs.		5	
Spring 100 lbs. or over	1	6	
Spring under 100 lbs.	7	33	
Computing over 100 lbs.		1	
Computing under 100 lbs.	4	22	
Personal weighing		9	2
Prescription		4	
Jewelers		1	
Postal scales		1	

Weights

Avoirdupois	216
Apothecary	55
Troy	9
Metric	33

Capacity Measures

Liquid 1 gal. and under		47	
Liquid 1 gal. and over		1	

Automatic Measuring Devices

Gasoline meter systems	3	34	
Vehicle Tank meter system		11	
Grease measuring devices		8	
Oil Pumps		19	

Linear Measures

Yard sticks		5	
Tapes		2	
Total	26	597	6

January 29, 1946

Eight sets of household scales were tested and adjusted without charge. Package commodities were weighed in the various stores.

I have collected and turned over to town Treasurer the sum of $92.31 in fees for the year ending December 31, 1945.

I being military substitute have ended my term and W. J. Ewing has taken over as of January 1st. I wish to thank the various merchants, also the town officials for their cooperation in the performance of my duties.

Respectively submitted,

T. FRANCIS CAREY,

Military Substitute

Sealer of Weights & Measures

Report of Moth Superintendent

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my twelfth annual report as Moth Superintendent.

During the past year a considerable amount of feeding was observed by this department on shade trees caused by two insects which have been of no relative importance in the past. I refer to the Spiny Elm Caterpillar and to the Tussock Moth. In former years these two pests were practically extinct, and presented no problem whatever. During the difficulties experienced in this line of work due to the labor shortage during the past three years, their numbers have multiplied rapidly.

The Elm Leaf Beetle.

This insect is still a serious threat to our elms. Several serious outbreaks occurred this year within the confines of Ipswich, on both local and state highways. With what might appear to be a promise of more help in 1946, the department will still have a serious and difficult task on its hands during the spring and summer months ahead to suppress these insect pests to a minimum.

The Gipsy and Brown Tail Moth.

These two insects made noticeable gains during 1945. A heavy outbreak of the brown-tail occurred on the lower end of Argilla Rd. in early June. This infestation was sprayed in time to obtain effective control, and possibly to

prevent a recurrence next year. The gipsy moth increase is noticeable only in areas where the favorite hosts plants are to be found.

The Fall Web Worm.

During the late summer and early fall many parts of New England were infested by the web worm. Private properties as well as public properties harbored these insects where trees or shrubs were to be found. Many complaints were made to this office during August and September with the belief that the department had failed to take care of the annual infestation of the common tent caterpillar which had been completely suppressed several months before. The tent caterpillar feeds in the spring, while the web worm feeds in the fall. No attempt was made to control the pest due to the scarcity of labor and the fact that the season was so far advanced. If, in 1946 there is a recurrence of the insect, a late July spray should be applied to growth along the public highways at least, in order to prevent the unsightly appearance found over a wide territory this year.

Respectfully submitted,

C. GARDNER CAVERLY,

Local Superintendent.

Report of Tree Warden

To the Citizens of Ipswich:

I herewith submit my twelfth annual report as Tree Warden.

Although this department has experienced another very difficult year, a considerable amount of very important work was accomplished. As experienced tree climbers are still almost impossible to find, it was necessary to employ men from outside to do much of the high climbing work. Few men are fitted for this particular job, and it has therefore been with great difficulty that the department has been able to carry on.

During the year several shade trees were removed from the public highways. Two of these were removed by petition, while several others were either wholly or partially removed that were in a dead or dying condition and constituted a menace to public safety. Many other trees received attention that possessed broken or dead branches, some of which dated back to the hurricane of 1944.

Storm damage was quite severe this year. More than two hundred and fifty dollars of the appropriation was spent on this item alone. After heavy rain and wind storms that happened on several occasions in the course of the year, the department was kept very busy picking up branches and making repairs where most needed.

Many of our large shade trees are very old and are actually living on borrowed time. Each year some of the elms in particular show the severe strain of several gen-

erations through which they have stood and served a useful purpose. After heavy storms we find more and more damage inflicted upon them because of their lack of strength and vitality. Such incidents as these lead me to say that it is imperative for us to appropriate a larger sum of money in future years for the care and maintenance of shade trees. To prolong their life as long as it may seem expedient to do so, and to make them reasonably safe is my only reason for requesting a substantial increase in the appropriation, and I can say with assurance that we are definitely headed in the direction of serious trouble in the immediate future if we fail to realize that shade trees, like human beings have a life span of just so many years. When that period is reached, they begin to go backward, and some times at a rapid pace. A young thrifty tree will usually stand a great deal more tossing around in stormy weather than will an old tree which is afflicted with heart rot, as many of our oldest ones are. This is essentially an old age disease for which little can be done.

After making a survey of what I consider to be essential work for the year 1946, I am requesting an appropriation of $3500.00. This amount asked for is without precedent in the history of the department. However, every tax payer is very familiar with the fact that the cost of labor and materials to carry on any project is likewise without precedent. The recent world conflict, with it's strenuous demands upon all people in the production of military supplies for our armed forces, has caused a large increase in salaries, and quite naturally a much higher price must be paid for all materials purchased by the consumer. The Town likewise, found it necessary to raise the wages of labor to a point where they might be commensurate with the increased cost of living. Under such conditions, I feel that this is only another reason why the budget of this department should be increased.

I am personally asking for an increase in the annual salary of the tree warden. It is my honest conviction that this office is underpaid for the service rendered to the townspeople. At present it is paying $330 per year. Combined with the office of moth superintendent it is supposed to offer a man a living wage the year round. With living costs up beyond reason, it is indeed discouraging to even attempt to get by financially, particularly if one has had the courage to raise a large family. My request for a $260 increase is included in the budget request for 1946.

Dutch Elm Disease.

This disease is slowly gaining a foothold in Massachusetts. At present, twenty four towns in western Massachusetts have a total of eighty five trees which have been killed by the disease. It has been found in ten states of the Union, but not until 1941 were elms in this state known to be affected. More recently the disease has been found in eastern Canada and in Vermont. What the fate of the elm tree will be ultimately is largely a matter of conjecture.

Since the elm bark bettle is the carrier of this fungus disease, the following suggestions for arresting its progress are timely:

1. Destroy all elms affected by this disease. (None here as yet).

2. The bark should be removed and burned promptly from any cut elm wood.

3. Avoid piling elm wood in the open unless it is peeled.

4. Don't transport elm wood with bark attached.

5. Spray elms to control leaf-eating insects.

6. Keep elms as healthy as possible.

An extensive program of brush cutting was carried out this year. Nearly eight miles of public highways were covered, cutting out undesirable shrub growth which harbors insect pests each year. If the budget request for 1946 is granted at the annual town meeting, this essential work will continue during the coming year. We have many miles of rural streets, some of which are badly grown up to stout growth which should be removed before the cost of such a project becomes prohibitive.

Line clearing activities were carried on again this year to a considerable extent for the local light department and for the fire department. I take this opportunity to thank Mr. Mallard and Mr. Atherley for their co-operation in this important work.

To all others who have taken an interest in the work of the tree warden and assisted me in the preservation of one of our greatest assets I extend my sincere appreciation. May your interest increase threefold during the years to come.

Respectfully submitted,

C. GARDNER CAVERLY,

Local Tree Warden.

Report of Clam Commissioner

To the Citizens of the Town of Ipswich:

I wish that I could say that the clam industry was in good condition for the coming year, but to say that would be wishful thinking.

In my opinion there are several reasons for the conditions that exist. First there is the mussel problem. A survey of the clam beds show that at the rate they are increasing it will be but a very few years before we will be without any flats left to dig on. At least two thirds of our winter flats are now gone and a deep inroad is being made on our off shore flats.

Secondly, there is the sea gull problem. A careful survey of this problem shows that the gulls will take more small clams from the flats in one month than all the clammers combined in a year. To the ordinary person this does not look dangerous, but to the clammer it is very bad. When a bed of clams is opened for digging the digger does what is called culling or in other words he picks the best clam and leaves the smaller ones to grow which in former years meant good clamming later, but now since the gulls have been so prominent they jump into the hole that the clammer leaves and eat every small clam that is left. Instead of having good clamming ahead, the flats are barren.

Thirdly, the out of town digging problem. Under our laws any person in the State may dig one bushel of clams for his own family use without a permit. Now this does

not sound bad on paper, but the fact is when there are from fifty to two hundred of these diggers on the flats every Sunday through the warm months and they use every kind of an instrument known to man, you can imagine how much damage is done.

The fact is our flats cannot stand up under this condition. The above figures are from actual count and not guess work.

Fourth, in my opinion there should be a change in some of our rules and regulations especially number four. I think that the Clam Commissioner should have full power to open and close flats at his discretion without any notice except a bulletin board where he can post daily what flats are open. In this way I think production would be increased one hundred percent.

I think if corrections were made in the above conditions we would very soon be back where we belong, the leading Clam Town in Massachusetts.

We have a fairly good seeding in the flats that are left free of mussels. It will be at least another year before they will be large enough to dig.

The year 1945 has been far above normal, but this is due to the high prices rather than the production.

The green crab situation is now under control due to the fact that there is now a market for them and many men are engaged in catching them through the Fall and Spring months.

There has been some agitation about the digging of small clams this year, but in my opinion this has been very

much over rated. In company with State Wardens, I have made several investigations but we found that in most cases they were unwarranted.

There were two hundred permits issued this year and from all indications this figure will be greatly increased in the coming year.

I again recommend that action be taken in regard to a road and landing in what is known as the Back River.

I wish at this time to thank the Board of Selectmen, the Town Counsel and especially the Chief of Police and his officers for their splendid co-operation in the year just closed.

Sincerely,

HENRY SHAW

Clam Commissioner

Report of Board of Health

To the Citizens of Ipswich:

The year of 1945 proved to be one of the busiest years that the Board has faced. In January there was a serious outbreak of scarlet fever which was the worst that the town has experienced in several years. The outbreak is well defined in the Agent's report and we refer you to his report on the outbreak and its control.

We had one serious case of infantile paralysis which at the present time is progressing slowly. Although there were three cases reported as infantile paralysis, one was received as a revocation and one had an out of town settlement so that there was only one case credited to Ipswich. We feel that we were fortunate as other surrounding communities had more serious outbreaks of infantile paralysis than we had.

There has been an increase in syphilis and gonorrhea and this is also well defined in the Agent's report.

The poison ivy program put into effect during 1945 proved to be successful. The areas covered were back of the Winthrop school, the playground, one section of Linebrook road and Argilla road. We recommend the continuance of this program.

Your Board again cooperated with the Chamber of Commerce in their "Clean-up Week" and we appreciate the cooperation and the work being sponsored by the Chamber

of Commerce in the line of cleaning up the town during their campaign in May.

A study on the sewerage conditions is being made by a student Amam Imam of Iraq from the Massachusetts Institute of Technology. A request was made by his professor that he be allowed to come to Ipswich for his study and thesis on a sewerage plan. The Board feels that many benefits will be derived from his study and suggestions have already been made that have proved to be beneficial not only to the Board but to the sewerage committee and other departments in the town.

Garbage

The garbage condition was a source of continual nuisance from January until August at which time the Board broke the contract with Mr. DeCosta. It was necessary for the department to hire a truck and men to clean up the condition. The Board has been working under this set-up as of last August and we feel that the condition has improved under this arrangement. The new equipment for the collection of garbage and rubbish was received the last of December and is now in operation and the Board feels that it will eleminate many of the nuisances.

Our restaurant and lunch room program has improved continuously but we feel that regulations will be necessary for further improvements. We also feel that for the benefit of the town, the adoption of ice cream rules and regulations and the requirement of a permit for the sale of ice cream will eliminate certain conditions that now exist in the Town of Ipswich.

The Board wishes to commend Mrs. Muriel Meyer who has served the Board in the capacity of Child Hygiene and

Tuberculosis Nurse. Her devotion to the students in the school, her clinic and follow-up work is not only deeply appreciated by the Board of Health but also by her patients as well.

The milk shortage during the fall months was noticeable in the town, however, the quality of the milk during the shortage was maintained at a high level.

The diptheria clinic sponsored by the Board with the cooperation of the school authorities again proved to be one of our successful functions. At the present time the majority of the students in the schools have been inocculated against diptheria.

The Patch Test on tuberculosis was put into effect in the school system with the cooperation of the school authorities and proved to be another successful program and we recommend its follow-up program.

Tuberculosis

Although the cost of tuberculosis again arose in 1945 we were fortunate in receiving subsidy on all our tuberculosis cases so that the actual cost to the town was in the vicinity of $1000.00.

Respectfully submitted,

LAWRENCE M. KING

FRANK L. COLLINS, M. D.

ERNEST J. SMITH, D. M. D.

Communicable Disease Reporter

To the Board of Health:

Gentlemen:

Following is a list of contagious diseases reported to the Board during the year.

Anterior Polimoyelitis (Infantile)	3
Chicken Pox	7
Dog Bite	7
German Measles	1
Pneumonia Lobar	4
Malaria	2
Measles	41
Mumps	16
Meningitis Tubercular	1
Meningitis Spinal	1
Scarlet Fever	90
Tuberculosis	6
Whooping Cough	41
Syphilis	8
Gonorrhea	11
Total	239

One infantile reported to the Board, credited to the Town of Manchester.

One revocation received on infantile, total number of infantile for Ipswich, one case.

Number of deaths from communicable diseases, two.

Respectfully submitted,

PAUL M. JODOIN,

Reporter of Communicable Disease.

Sanitary Agent's Report

To the Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1945.

Licenses granted:

Overnight cabins and camps	6
Collection of garbage and swill	2
Collection of tallow and soap grease	5
Day Nursery	1
Cleaning cesspool	1
Methyl and Wood Alcohol	10
Funeral directors permits	5
Burial permits granted	64
Permits to keep pigs	5
Contagious disease posted	90
Complaints garbage	114
Nuisances, and complaints	71
Nuisance notices forwarded	39
Property Inspections	50
Clam Shucking Houses inspected	19
Store inspections	24
Restaurant Inspections	31
Overnight cabins inspected	37
Bakery Inspections	3
Soda fountains inspected	12
Funeral Homes inspected	5
Day Nursery School inspected	1

Condemned during the year:

Meats 39 pounds
Lobster meat 1 pound
Vegetables, ½ bushel parsnips, ½ bushel beans, 5 pounds beets, 4 pounds peppers, 10 pounds cucumbers.
Candy 9 pounds
Pastry 2 pies, 4 pounds cookies.
Ice cream 2 quarts
Fruit 1 dozen oranges
Permits for sending clothes to Greece 65.
Interviews held during the year on health problems 176

Gentlemen:

The year of 1945 was an especially busy year not only in communicable diseases but in other health matters of importance. A serious outbreak of scarlet fever developed a week after the December school vacation of 1944 in the third grade of the Winthrop school with 12 cases being reported within a period of 3 days and from then on spread throughout the various districts in the town. The total number of cases was 90 of which 56% occurred in 12 families. One case was brought in from Chicago which resulted in 9 cases developing from that contact; one case came in from the United States Navy, one from Gloucester so that although the number of cases was high, so far as the local outbreak was concerned it really was not as bad as was assumed. Considerable work was done by the school nurse and school doctor as well as by the State Department of Health and Dr. Archibald, all of whom I wish to thank for their splendid assistance. It should be stated here that the Board of Health work under the regulations of the State Department, which regulations since 1943 have permitted adults not to remain in the home and the Board has had no case where the mother contacted the disease during confinement with the case. The first thing that is

called to the attention of the Board is the closing of schools because of an outbreak of communicable diseases. I wish to state at this time that we had three definite outbreaks of scarlet fever each following the school vacations of December, February and April. The record shows that the contact was made out of school and we find that it is much easier to control the disease with the children in school.

Venereal Diseases

We have had an increase in venereal diseases during 1945. This is no doubt due to the interchanging of population from the South to the North and the influx of manpower from one part of the country to another. It can also be laid to the investigation and case findings developed by the State Department of Health and through the help of the local board.

Infantile Paralysis

We had one serious case of infantile paralysis which was one of the serious cases throughout the State. I wish at this time to call the attention of the citizens to the great assistance given to us in this case by the National Infantile Paralysis Fund as they entered this case in an excellent manner and relieved the Town of a tremendous expense.

I also want to thank the American Red Cross for their support in other cases that were handled during 1945. The Town of Ipswich has received great benefits from these two organizations.

Tuberculosis

There has been a tremendous increase in tuberculosis due to war conditions such as fatigue and food rationing. School authorities have put into effect the Patch Test which

is a case finding test. Further study after the Patch Test is recommended by X-ray and physical examination.

Sanitary Conditions

The garbage condition gave us trouble from January until August 1945. The collection was very poor and the figures in the above report will show that of the numerous complaints received, many garbage conditions that existed were not reported. However, all in all the conditions became so acute in August that it was necessary for the Health Department to assume the collection of garbage under their own program.

The rubbish conditions which we had hoped to eliminate during the summer time has not developed because of priorities and obstacles which the Board ran into in the securing of a new truck and body for the disposal of both the rubbish and garbage.

Sewerage conditions in the town, are still acute and the real and only solution will be the installation of a sewer system.

I wish at this time to recommend to the Board the immediate adoption of restaurants and food-handlers regulations. I feel that this will eliminate certain conditions that at the present time are utterly impossible to enforce.

Respectfully submitted,

PAUL M. JODOIN,

Agent.

Report of Milk Inspector

To the Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1945.

Number of milk licenses issued to stores, restaurants, etc.	41
Number of milk licenses issued to milk dealers	17
Number of pasteurize licenses granted	4
Number of producers permits granted	12
Number of ice cream licenses granted	1
Number of oleomargarine licenses granted	12
Number of dairies scored	16
Number of dairies rescored	2
Number of dairies not approved	4
Number of milk samples collected	67
Number of milk samples tested for butter fat	54
Number of milk samples tested for solids	53
Number of milk samples tested for bacteria, plate count	65
Number of milk samples tested by microscopic Breed Test	38
Number of milk samples tested by phosphate test	9
Number of cream samples collected	12
Number of cream samples tested for butter fat	12
Number of cream samples tested for bacteria, plate count	12
Number of ice cream samples tested for butter fat	10
Number of ice cream samples tested for bacteria, plate count	10

Number of sediment test (for milk)	57
Empty bottles checked for bacteria, plate count	2
Number of pasteurizers checked during the year	12
Milk rooms inspected during the year	16

Respectively submitted,

PAUL M. JODOIN,

Milk Inspector.

Report of Child Hygiene

Report of the Well Child Conference for the year 1945:

Number of babies present	40
Number of babies present for the first time	3
Number of physical examinations given	40
Number of follow-up visits made	9

MURIEL E. MEYER, R.N.

FRANK L. COLLINS, M.D.

Report of the Patch Testing 1945:

Enrollment:

Senior-Junior-Freshmen Classes	201
Number Patch Tested	177
Number refusing test	9
Number absent at that time	15
Number with a positive reaction	107
Number with a negative reaction	68
Number of tests not read	2
Number of children x-rayed	109
Number of teachers x-rayed	11

MURIEL E. MEYER, R.N.

Report of Inspector of Animals

Board of Health,

Ipswich, Mass.

Dear Sirs:

No. of cows brought into Town	105
No. of Dogs restrained	7

None restrained since July 1st

G. LORING WOODBURY,

Animal Inspector.

Report of Inspector of Slaughtering

To The Ipswich Board of Health:

The number of animals inspected for the year of 1945 was as follows:

4 pigs	1 Sheep
3 veal calves	(1 beef cow—2 yrs. old)

Respectfully submitted,

HILMER H. LINDGREN,

Slaughter Inspector.

Report of Board of Public Welfare

To the Citizens of Ipswich:

Herewith is the annual report of your Board of Public Welfare for the year ending December 31, 1945.

On April 27, 1945, we lost a most valuable member of the Welfare Board in the death of Nelson Pascoe. His work on the Board was outstanding until the day of his death and the town benefited greatly by his vast knowledge of social work gained in the years he was a member of the Board.

General Relief

Now that the war has virtually ended, there is a slack in certain types of employment which in time may increase our welfare rolls. Certain cases we have with us always, even during times of increased industrial production. These people are unable to care for themselves or to work when work is available.

Old Age Assistance

Old Age Assistance shows an increase in expenditures due to greater liberalization of the law, especially that part increasing the exemptions of children. The Legislature has just increased this exemption to children contributing to parents and therefore there is an increase in the budgets of these recipients to take up the slack. The citizenship requirements have not changed, as was expected. The reduction of the exemptions of children is bound to increase the Old Age Assistance rolls.

Recipients aided January 1, 1945,	117	
Applications received during year	21	138
Approved	20	
Not approved	1	137
Closed during the year for the following reasons:		
Death	10	
Sufficient Income	2	
Moved out of town	2	
Private employment	3	17
Total Cases as of December 31, 1945		120

Aid to Dependent Children

The total case load as of December 31, 1945, was 4.

Recipients being aided January 1, 1945	7	
New Cases	0	7
Cases Closed		3
Total cases as of December 31, 1945		4

We wish to thank all those whose co-operation has enabled us to keep expenditures at a minimum. We wish especially to thank Mr. Edward S. Cogswell, our Town Clerk, for his very valuable aid in securing vital statistics so necessary in determining eligibility for various categories of relief.

Respectfully submitted,

GEORGE R. HOVEY, Chairman
WILLIAM T. DUNBAR
WALTER E. CALLAHAN

WALTER E. CALLAHAN, Agent.

Report of Superintendent of Streets

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit the annual report of the Highway Department for 1945.

In addition to the general maintenance, the Highway Department has several other departments through the year.

The streets in center of the Town have been swept and debri collected twice a week and some weeks they had to be swept three times. The streets on the outskirts where they are thickly settled were swept and collected three times during the year.

After the different storms the streets were checked and any damage done was repaired. There were a number of different kinds of storms this year, namely, rain, wind, snow, sleet, and tidal storms, and they all caused a good deal of damage.

Graveled streets were graveled and graded as time allowed. The department put a number of yards of gravel on six of our rural roads to help eliminate the muddy condition that existed there in the springtime. For several weeks this spring they were impassable. They were New-

bury Road, Leslie Road, Plains Road, Old Right Road, Paradise Road, and Mile Lane. Seventeen of the gravel roads were treated with calcium chloride where the dust created a nuisance.

Several sections of guard rail had to be replaced, repaired and painted.

Minor repairs were made on four of our ten bridges.

Willowdale Bridge needs a great deal of repair work, such as new stringers, planking, pointing up, and guard rail, as it is dangerous at the present time.

Permanent construction would be advisable as repair work would not allow a very heavy load over it.

Choate Bridge needs pointing up as several pieces of granite have moved and cracked with the increasing loads that pass over it. This being the oldest stone arched bridge hereabouts every precaution should be made to preserve it.

The street needs widening at this point and the sidewalks extended outside of the bridge on both sides. There is a bad bottleneck for the traffic there which causes a number of accidents as well as near accidents.

The drainage system of 67,461 feet and 187 culverts were checked and repaired where needed.

A section of the culvert where Farley's Brook enters under Market Street had to be replaced. Another section will have to be rebuilt as the roots of the tree have destroyed the old structure, leaving the street and sidewalk in a dangerous condition. If the tree is to remain there

it will not be advisable to rebuild any structure of a permanent nature close to the tree. It will have to be a temporary structure.

Catch basins, manholes, and drop inlets were checked and cleaned also repaired as needed.

Two hundred sixty one (261) tons of patch was used on seventy six (76) streets to patch pot holes as they appeared.

So much rain fell in the fall of 1945 before the heavy frosts came, there will be an unusual amount of frost boils in the spring when the frost comes out of the ground making a great number of breakups in the Highways. The Topsfield Road will be one road that will show the worst effects from the punishment it takes with the heavy trucks going over it now.

Permanent construction is needed on this end of Topsfield Road as it is very bad and has dangerous curves and a light base for the heavy increasing traffic it receives.

The 1945 snow fall has gone away above the average years. December broke all records for December.

With the increasing demand of sanding to eliminate the slippery conditions on streets and sidewalks we were able to keep the cost of snow fall per inch down below the average cost.

The Walters Snow Fighter has been a big asset to the Town plowing out the rural roads where the small plows could not penetrate.

Tabulation of Drainage System and Bridges

Type	Man Holes	Catch Basins	Drop Inlets	Culverts	Bridges	Feet of Drainage
Number	16	561	8	187	10	67461

Tabulation of Town Highway Surfaces

Type	Macadam	Oiled	Gravel	Sidewalks
Miles	12.83	40.90	17.96	22.53

Tabulation of Time Equipment Worked

Equipment	Miles	Hours	Gals. Gas.	Qt. Oil
Truck No. 1	7982	2222	1347	43
Truck No. 2	7332	2098	1202	75
Walters	3786	712	2421	219
Roller Gasoline		38	52	16
Clectra Tractor		472	763	46
Rome Grader	1134	421	722	31
Fordson Tractor		10	15	5
Cement Mixer		72	53	8
Gravel Loader		84	79	8

Highway Department Inventory 1945

No.	Equipment	Amount
1	Cart-Two Horse	20.00
1	Derrick Hand	100.00
1	Forge & Anvil	30.00
	7000 Ft. Snow Fence	700.00
1	Grader Rome	1800.00
1	Grader Whier	50.00
2	Hones Road	20.00
1	Tar Kettle	20.00
1	Loader, Gravel	250.00
1	Cement Mixer	100.00

1	Marker Street	75.00
1	Plow, Road	20.00
3	Plows, Blade Snow	600.00
1	Plow, V-Shaped Truck	1100.00
1	Plow, V-Shape Tractor	800.00
1	Plow One Way	400.00
1	Plow, Tractor Sidewalk	50.00
5	Plows 2 Horse Sidewalk	300.00
1	Roller, Two Horse Stone	25.00
1	Roller, Gasoline	1250.00
4	Sanders	500.00
1	Sweeper, Two Horse	50.00
3	Screens, Gravel	15.00
1	Scoop, Tractor	15.00
1	Tractor, Cletrac	1800.00
1	Tractor, Fordson	50.00
2	Trucks, Small Dump	2100.00
1	Truck, Large Walters	8500.00
1	Truck, Pickup	250.00
1	Wagon, Oil	25.00
		21015.00
	Other Tools & Supplies	2800.00
		$23815.00

Respectfully yours,

FRANCIS E. WOOD

Supt. of Streets

Report of Park Commissioners

To the Citizens of Ipswich:

The Park Commissioners herewith submit their annual report:

This department proceeded along the same lines as those followed last year. The work consisted of regular mowing of all lawn areas at very close intervals, due to the abnormal rainfall during the growing season.

Money was appropriated for repairs to the two flagstaffs, but because of labor shortages it was impossible to employ skilled men for this work. The money was therefore diverted to labor in order to keep the grass from getting out of bounds.

Tulips have again been planted in the several flower beds on the North and South greens. Due to a combination of reasons, they have been omitted from the planting program for the past three years.

An increase in the department budget is respectfully requested this year in order to meet several contingencies which have arisen. The flagstaffs, which have been examined by experts, are pronounced to be in a dangerous condition and must be repaired immediately. Continual wearing where the upper and lower staffs are joined together has thrown each upper staff out of line to a point where heavy storms might cause them to fall. In the Spring, two coats of paint must be applied to protect them from the weather.

The power lawn mower, which is now nearly eleven years old must be replaced sometime during the year. Companies manufacturing these machines promise deliveries can be made sometime in 1946. In the meantime the old machine, which has given valiant service will have to be repaired, and be ready for further service in the early Spring.

Respectfully submitted,

C. GARDNER CAVERLY

HENRY S. BOWEN

SAMUEL C. GORDON

Report of Cemetery Commissioners

To the Citizens of the Town of Ipswich:

The Cemetery Commission beg leave to submit the following report:

The unusually wet Summer and Fall, together with the shortage of help, made it impossible to keep the cemeteries in the condition we had hoped to. However, the purchase of a power mower helped greatly.

The school building was moved to the Highland Cemetery entrance and used for an office, storage, and work shop, and fills a long felt need. Paint, heat and shrubbery are needed to complete the job.

The terraces in the Highland Cemetery are being badly inroaded and we hope to plant at least one of them with Halls Honeysuckle, to try to stop it if we can. If successful, this should save considerable money in the near future and also look well.

The cemeteries and property of the cemetery department are in good condition and compare favorably with other towns.

Respectfully submitted,

FRANK R. STARKEY, Chairman

ARNOLD RICHARDS

Cemetery Commissioners

Report of Superintendent of Cemeteries

To the Cemetery Commissioners:

Gentlemen:

I herewith submit the following report ending December 31, 1945.

During the year there were seventy-six (76) interments.

The following lots and graves were sold:

Five single graves, Ten four grave lots, Two eight grave lots.

Sale of said lots and graves amounting to four hundred and fifty-two dollars and fifty cents, $452.50.

Receipts:

Interments	$1146.00
Sale of lots and graves	250.00
Endowments	250.00

Respectfully submitted

BENJAMIN W. HOMANS

Superintendent of Cemeteries

INVENTORY OF TOOLS OF THE CEMETERY DEPARTMENT

16	Lawn Mowers	$175.00
2	18" Power Mowers	158.00
5	Grind stones	25.00
4	Wheel barrows	20.00
30	pails	10.00
2	Tamps	7.50
12	Shears	10.00
6	Metal lawn rakes	6.00
18	Wooden lawn rakes	18.00
6	Hoes	5.00
2	Grub hoes	3.00
18	Picks	18.00
12	Pick Handles	12.00
4	Scythes	6.00
10	Shovels	18.00
5	Iron rakes	4.50
2	Sod lifters	18.00
6	Pruners	6.50
1	Hedge trimmer	1.50
2	Long handle trimmers	3.00
	Chevrolet truck 1939	400.00
1	Grave diggers tent	25.00
1	Tripod and tackle	35.00
1	Gasoline hammer & tools	375.00
1	Lowering device	150.00
2	Sets of Green	125.00
	Ground canvasses	95.00
	Other Tools and Supplies	200.00
		$1930.00

Report of the Town Forest Committee

To the Honorable Board of Selectmen:

The Town Forest Committee herewith submit their annual report.

This committee reports the planting of 2000 seedling pines on town property bordering Old Right Road and the Newburyport Turnpike. This project was carried out early in the Spring under the supervision of the members of the Committee.

Not since 1941 has any planting been carried on. At that time 5000 seedlings were planted on the Water Shed property when there was a plentiful supply of help available. If it had not been for the generous response from leaders of the Girl Scouts, Boy Scouts and the 4-H Club, no planting program could have taken place this year. We wish to thank both the leaders and the young people who took a part in this work for their splendid effort and civic pride in support of the town forest movement.

Respectfully submitted,

C. GARDNER CAVERLY

JOSEPH E. THOMAS

SAMUEL C. GORDON

REPORTS

OF THE

Funds, Trusts, Trustees' and Feoffees,

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1945

and the

THREE HUNDRED AND TWELFTH YEAR

of the

TOWN'S INCORPORATION

Ipswich Chronicle Publishing Co., Printers

Ipswich, Mass.

Town Accountant's Report

To the Citizens of Ipswich:

I submit herewith the annual reports of the following funds as compiled by their respective Treasurers. The securities and savings bank books representing the investment of the trust and investment funds in the custody of the treasurer, the treasurer of the library trustees, and the treasurer of the Manning School Fund have been examined and listed, the income being proved and the transfers to the town, as well as the disbursements, being verified.

BRAINARD C. WALLACE

Town Accountant

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true.

Edward S. Cogswell

Justice of the Peace

My commission expires July 10, 1947.

Cemetery Trust Funds

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Adams, John P	$100.00	$103.80	$ 2.46	$ 3.00	$103.26
Allen, Prince A.	100.00	106.50	2.52	2.50	106.52
Andrews	150.00	379.67	8.94	9.00	379.61
Andrews, Reuben	100.00	100.57	2.38	2.50	100.45
Appleton, Francis R.	400.00	400.34	9.43		409.77
Appleton, Gen. James	250.00	333.28	7.85	8.00	333.13
Archer, Nathaniel	100.00	119.21	2.82	3.00	119.03
Atkinson, Walter S.	50.00	52.01	1.24	1.50	51.75
Atkinson, Wesley B.	50.00	50.10	1.20	1.25	50.05
Bailey, Elizabeth A.	50.00	59.68	1.42	2.00	59.10
Baker & Dixon	90.00	133.48	3.15	3.00	133.63
Baker, Alfred	50.00	50.15	1.20	1.25	50.10
Baker, Charles H.	175.00	195.33	4.61	4.50	195.44
Baker, Isabelle	150.00	151.91	3.59	3.50	152.00
Baker, John	150.00	154.63	3.65	4.00	154.28
Baker, Samuel H.	50.00	50.03	1.22	1.25	50.00
Bamford, Charles W.	50.00	50.10	1.20	1.25	50.05
Bamford, Robert T.	50.00	50.13	1.20	1.25	50.08
Barber, M. E.	50.00	100.17	2.37	2.50	100.04
Barker, G. A. & Austin L. Lord	100.00	100.65	2.38	2.50	100.53
Barnard, Kate S.	200.00	201.77	4.76	5.00	201.53
Barton, A. J.	75.00	90.22	2.14		92.36
Baxter, Emma	75.00	75.17	1.78	1.75	75.20
Baxter, Nellie E.	50.00	50.10	1.20	1.25	50.05
Benedix, Albin	100.00	103.42	2.45	3.00	102.87
Berry, Charles S.	100.00	115.78	2.74	3.00	115.52
Birch	50.00	53.99	1.29	1.50	53.78
Blake, John A.	200.00	200.33	4.73	5.00	200.06
Blake, John H.	100.00	126.15	2.98	3.00	126.13
Blake, John H. (Flowers)	100.00	126.90	3.00		129.90
Blake, Samuel	100.00	185.94	4.39	4.50	185.83
Blenkhorn, Mary	100.00	100.80	2.39	2.50	100.69
Blood, Samuel	50.00	80.89	1.92	4.00	78.81
Bolles, Chester A.	75.00	75.66	1.80	1.75	75.71
Bomer, Caroline E.	100.00	144.81	3.42	4.00	144.23
Bond, Hannah S.	75.00	81.80	1.94	5.00	78.74
Bone, Alice H.	50.00	50.37	1.20	1.25	50.32
Bowen, Mary E.	50.00	51.75	1.23	1.50	51.48
Boynton, Warren	50.00	51.43	1.23	1.50	51.16
Bray, Patience H.	100.00	135.83	3.21	3.00	136.04

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Brockelbank, Eunice	50.00	50.02	1.23	1.25	50.00
Brockelbank, Jeremiah	50.00	50.10	1.20	1.25	50.05
Brockelbank, William	50.00	50.10	1.20	1.25	50.05
Brown, Aaron F.	50.00	145.00	3.43	3.50	144.93
Brown, Benjamin C.	100.00	124.42	2.94		127.36
Brown, Charles E.	150.00	162.48	3.84	3.00	163.32
Brown, Everett K. and Margretta	100.00	120.76	2.86	3.00	120.62
Brown, E. Newton	100.00	103.47	2.45	3.00	102.92
Brown, Gardner A.	200.00	204.25	4.82	4.50	204.57
Brown, George	50.00	53.92	1.29	1.50	53.71
Brown, George B.	200.00	206.08	4.86	4.00	206.94
Brown, H. B.	75.00	95.71	2.27	2.25	95.73
Brown, John A.	150.00	160.91	3.80	4.50	160.21
Brown, John Allen	100.00	163.68	3.86	4.00	163.54
Brown, John B.	100.00	161.22	3.81	4.00	161.03
Brown, John H.	125.00	139.84	3.31	3.50	139.65
Brown, John M.	100.00	104.62	2.48	2.50	104.60
Brown, Lucy H.	100.00	235.08	5.54	5.00	235.62
Brown, Thomas	100.00	137.55	3.25	3.50	137.30
Brown, William G.	100.00	210.67	4.97	5.00	210.64
Buckley, Arthur	50.00	50.10	1.20	1.25	50.05
Burnham, John A.	75.00	94.57	2.24	2.25	94.56
Burnham, William F.	100.00	100.57	2.37	2.50	100.44
Byrd, Olive	100.00	102.06	2.42	2.50	101.98
Caldwell, Colonel Luther	100.00	100.45	2.37	2.50	100.32
Caldwell	100.00	178.24	4.21	4.00	178.45
Caldwell, Eben	100.00	142.02	3.36	3.50	141.88
Caldwell, F. H.	50.00	58.39	1.39	1.50	58.28
Caldwell, Jennet F.	150.00	374.28	8.81	7.50	375.59
Caldwell, Luther	100.00	100.17	2.37	2.50	100.04
Caldwell, Sylvanus	100.00	128.96	3.05	3.00	129.01
Caldwell, Watson H.	75.00	110.12	2.61	2.50	110.23
Cameron, Margaret	50.00	50.10	1.20	1.25	50.05
Canney, Sylvanus F.	100.00	113.79	2.69	2.50	113.98
Carey, Michael	100.00	100.19	2.37	2.50	100.06
Carpenter, E. M.	75.00	75.89	1.80	2.00	75.69
Caverly	100.00	125.68	2.97	3.00	125.65
Chalmers, James	100.00	104.32	2.47	3.00	103.79
Chambers, Charles M.	100.00	125.51	2.97	3.00	125.48
Chapman, Clifford F.	100.00	100.16	2.37	2.50	100.03
Chapman, Edward L.	50.00	50.87	1.21	2.00	50.08
Chapman, Thomas T.	50.00	52.80	1.26	1.25	52.81
Chapman, William A.	50.00	50.11	1.20	1.25	50.06
Choate, Henry	50.00	50.10	1.20	1.25	50.05
Choate, John	75.00	78.27	1.86	2.00	78.13
Choate, Jonathan L.	150.00	206.97	4.88	5.00	206.85
Christian, Florence	50.00	50.10	1.20	1.25	50.05

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Cilley, John D.	100.00	168.31	3.98	4.00	168.29
Clarke, Catherine	100.00	218.32	5.15	6.00	217.47
Clarke, Daniel	100.00	170.01	4.02	4.00	170.03
Clarke, Phillip E.	150.00	166.84	3.94	4.00	166.78
Coburn	200.00	555.16	13.06	8.00	560.22
Coburn, Lucy C.	200.00	570.15	13.42	10.00	573.57
Cogswell	200.00	722.74	17.00	10.00	729.74
Cogswell, E. & T. F.	100.00	125.44	2.97	3.00	125.41
Collins, Abbie	50.00	50.10	1.20	1.25	50.05
Comeau, Eddie	75.00	75.52	1.79	1.75	75.56
Comeau, George A.	75.00	82.53	1.96	2.00	82.49
Conant, Cora B.	50.00	50.10	1.20	1.25	50.05
Conant, Florence L.	50.00	50.00	1.50	1.50	50.00
Condon, Thomas E.	150.00	153.24	3.62	3.00	153.86
Cook, Jennie B.	50.00	50.14	1.20	1.25	50.09
Cook, John	50.00	61.25	1.46	1.50	61.21
Cowles, Eunice Caldwell	300.00	497.18	11.70	12.00	496.88
Cowperthwaite, Elmer S.	100.00	100.00	2.50	2.50	100.00
Cowperthwaite, Gladys	50.00	50.10	1.20	1.25	50.05
Critchley, W. W.	50.00	50.50	1.21	1.50	50.21
Crossley, Harry	50.00	52.90	1.26	3.00	51.16
Crossman, Charles H.	100.00	100.09	2.41	2.50	100.00
Crossman, Claude L.	150.00	151.25	3.57		154.82
Cutler, Charles H.	100.00	199.69	4.71	4.00	200.40
Damon, Edwin H.	100.00	124.87	2.95	3.00	124.82
Damon, Harry K. and Robert W. Bolles	150.00	161.52	3.82	6.50	158.84
Davis, Edward	100.00	101.04	2.39	2.00	101.43
Dawson	100.00	162.02	3.83	4.00	161.85
Day, Charles G.	100.00	101.03	2.39	2.50	100.92
Dobson, Clara B.	100.00	112.23	2.66	4.00	110.89
Dodge, Grace M.	100.00	109.68	2.60	3.00	109.28
Dodge, Harry K.	100.00	208.49	4.92	5.00	208.41
Dodge, Ignatius	50.00	50.09	1.20	1.25	50.04
Dodge, James P.	50.00	53.69	1.28	2.00	52.97
Dodge, Martha A.	50.00	50.09	1.20	1.25	50.04
Dodge, Richard F.	100.00	222.41	5.25	5.00	222.66
Davidson, Sarah Goodhue	50.00	50.76	1.21	1.25	50.72
Donlon, Patrick	40.00	43.97	1.05	1.50	43.52
Dorr, Abbie J.	75.00	76.11	1.81	1.75	76.17
Doughty, Howard N.	50.00	50.69	1.21	1.25	50.65
Douglas, John W.	100.00	101.15	2.40	2.50	101.05
Dow, Arthur & Minnie	100.00	103.83	2.46	3.00	103.29
Dow, David F.	100.00	101.91	2.41	2.50	101.82
Downie, Susan L.	100.00	116.35	2.75	3.00	116.10

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Duckworth, William	150.00	214.57	5.06	5.00	214.63
Dudley, Josiah	100.00	140.98	3.33	3.00	141.31
Dunham, Bessie	50.00	51.50	1.23	1.25	51.48
Dunnells, Mary R.	75.00	77.18	1.83	3.00	76.01
Durgin, Sarah E.	100.00	154.62	3.65	3.00	155.27
Ellis, George W.	150.00	150.00	3.55	3.00	150.55
Ellsworth, Benjamin	100.00	106.33	2.52	2.50	106.35
Estes	150.00	153.30	3.62	6.00	150.92
Fall, George	75.00	78.26	1.86	3.00	77.12
Fall, William H.	100.00	101.00	2.39	3.00	100.39
Farley	100.00	223.73	5.28	5.00	224.01
Farley, Eunice and Elizabeth	50.00	66.48	1.58		68.06
Farley, George E.	100.00	107.71	2.55	3.00	107.26
Farley, Nathanial R.	100.00	114.10	2.70	3.00	113.80
Farley, Pauline T.	100.00	152.56	3.60	3.00	153.16
Fellows, Abbie M.	150.00	150.36	3.55	3.00	150.91
Fellows, Daniel H.	100.00	126.49	2.99	3.00	126.48
Fields, Mary M.	50.00	100.08	2.37	2.00	100.45
Flemming, Mary E Winifred M. Millard	50.00	50.10	1.20	1.25	50.05
Flitner, Isaac	100.00	100.24	2.37	2.50	100.11
Fass, Eliza A.	50.00	50.03	1.22	1.25	50.00
Foster, Benjamin F.	100.00	128.27	3.03	3.00	128.30
Foster, Cyrus	50.00	50.18	1.20	1.25	50.13
Foster, Mary A.	50.00	50.10	1.20	1.25	50.05
Foster, Richard R.	100.00	102.02	2.42	2.50	101.94
Fraser, Nora	50.00	50.52	1.21	1.50	50.23
Fraser, William	100.00	100.01	2.49	2.50	100.00
Foss, John C.	100.00	101.93	2.41	2.50	101.84
Galbraith, John	100.00	106.70	2.53	5.00	104.23
Galbraith, John and Mary E (Flowers)	100.00	138.61	3.28	4.00	137.89
Gallagher, James E.	100.00	102.47	2.43	2.50	102.40
Gallagher, John	150.00	156.84	3.70	3.50	157.04
Gallagher, Thomas	150.00	154.88	3.66	3.00	155.54
Gidding's	100.00	230.05	5.43	4.00	231.48
Giddings, Charles W.	150.00	207.31	4.89	3.00	209.20
Gilmore, George H.	50.00	88.59	2.10	2.00	88.69
Gilmore, Robert	200.00	427.41	10.06	8.00	429.47
Glasier, Richard R.	50.00	50.57	1.21	1.25	50.53
Goodhue, Charles E.	100.00	101.27	2.40	2.50	101.17
Goodhue, John W.	100.00	115.74	2.74	3.00	115.48
Goodhue, Samuel J.	50.00	66.57	1.58	2.00	66.15
Goodwin, Silas Henry	100.00	104.12	2.47	2.50	104.09
Goss, Charles H.	50.00	50.46	1.20	1.25	50.41

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Gould, William P. and Arthur W.	100.00	190.53	4.50	5.00	190.03
Gove, Mary E.	150.00	152.44	3.60	4.00	152.04
Gove, Robert	50.00	50.18	1.20	1.25	50.13
Grant, Daniel A.	50.00	50.18	1.20	1.25	50.13
Gray, Elizabeth	150.00	150.31	3.55	3.00	150.86
Gray & Gracey	100.00	100.47	2.38	2.50	100.35
Grant, Ephreim	50.00	50.05	1.20	1.25	50.00
Greasley, William D.	50.00	50.21	1.20	1.25	50.16
Green, George H.	100.00	102.15	2.42	3.00	101.57
Griffin, James	100.00	141.43	3.34	3.00	141.77
Gwinn, Sarah M.	50.00	51.51	1.23	2.00	50.74
Hanson, Martha E.	200.00	385.94	9.09	8.00	387.03
Hardy, Lois	100.00	108.79	2.57	3.00	108.36
Harris, Daniel R.	100.00	102.68	2.43	3.00	102.11
Harris, Moses	100.00	106.04	2.51	3.00	105.55
Harris, Susan M.	100.00	100.18	2.37	2.50	100.05
Harris, William J. & Emma A. Dodge	100.00	113.01	2.68	2.50	113.19
Hart, George	100.00	100.18	2.37	2.50	100.05
Haskell, George	300.00	540.85	12.73	6.00	547.58
Haskell, Mary	50.00	62.25	1.48	2.00	61.73
Haskell, William and Abigail	50.00	52.27	1.25	1.75	51.77
Hawkes, William W.	100.00	110.81	2.62	3.00	110.43
Hayes, Rebecca G.	50.00	50.10	1.20	1.25	50.05
Hayes, Smith E.	50.00	50.10	1.20	1.25	50.05
Heard, William	100.00	137.28	3.24	3.00	137.52
Hibbert, Martha	50.00	50.10	1.20	1.25	50.05
Hill, John H.	100.00	100.01	2.49	2.50	100.00
Hills, Lillian C.	100.00	103.96	2.46	2.00	104.42
Hills, Sarah	75.00	75.94	1.80	1.75	75.99
Hodgkins, Caroline E.	50.00	52.39	1.25	2.00	51.64
Hodgkins, Daniel L.	54.34	55.10	1.31	1.25	55.16
Hodgkins, George E.	150.00	150.31	3.55	3.00	150.86
Holland, Thomas	100.00	187.10	4.42	4.00	187.52
Holmes, Henry S.	50.00	117.71	2.79	3.00	117.50
Hood, Robin	150.00	150.76	3.56	3.50	150.82
Horton, Joseph I.	100.00	100.21	2.37	2.50	100.08
Hovey	100.00	199.44	4.71	4.50	199.65
Howard, Martha P.	50.00	50.53	1.21	1.25	50.49
Howe, Emerson	100.00	148.67	3.51	3.00	149.18
Hubbard, Aaron W.	75.00	80.73	1.92	3.00	79.65
Howe, Theodore C.	100.00	206.37	4.87	5.00	206.24
Huckins, J. A.	100.00	128.50	3.04	3.00	128.54
Huckins, Joseph A. (Flower)	100.00	103.73	2.46		106.19
Huckins, Nellie Bancroft	100.00	114.77	2.72	4.00	113.49

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Hugard, Grace M.	100.00	105.28	2.49	3.00	104.77
Hudgens, Seymour I.	100.00	100.02	2.48	2.50	100.00
Hunt, Lucy A.	100.00	140.28	3.31	3.00	140.59
Hurcomb, Thomas	50.00	50.36	1.20	1.25	50.31
Isley, Florence	50.00	50.10	1.20	1.25	50.05
Jenkins, Rees	75.00	101.14	2.40	2.50	101.14
Jewett, Edward W.	100.00	106.19	2.51	2.50	106.20
Jewett, L. S. & E. B.	250.00	350.96	8.27	9.00	350.23
Jewett, Nathan	275.00	286.04	6.74	5.00	287.78
Jodrey, Albert	100.00	100.17	2.37	2.50	100.04
Johnson, John A.	100.00	152.61	3.61	4.00	152.22
Johnson, Joseph	50.00	50.19	1.20	1.25	50.14
Jordan, Robert J.	100.00	100.17	2.37	2.50	100.04
Kelly, Charles M.	100.00	100.02	2.48	2.50	100.00
Kendall, James H.	100.00	159.90	3.78	3.00	160.68
Kennedy, Ethel L.	100.00	123.13	2.91	3.00	123.04
Kimball, Charlotte M.	100.00	120.39	2.85	3.00	120.24
Kimball, Eben	100.00	299.51	7.06	6.50	300.07
Kinsman	50.00	93.61	2.22	2.25	93.58
Kinsman, George	100.00	229.85	5.42	4.00	231.27
Kimball, Harriet L.	100.00	264.42	6.23	4.00	266.65
Kimball, John C.	300.00	343.81	8.10	7.00	344.91
Kimball, John C.	100.00	100.17	2.37	2.50	100.04
Kimball, N. S. & Eben	100.00	100.17	2.37	2.50	100.04
Kimball, William	75.00	76.94	1.83	2.00	76.77
Kinsman, Aaron	50.00	53.99	1.29	1.25	54.03
Kinsman, Gustavus	100.00	103.75	2.46	3.00	103.21
Kinsman, J. Farley	100.00	201.42	4.75	3.00	203.17
Kinsman, Joanna	100.00	156.26	3.69	3.50	156.45
Kinsman, William H.	100.00	124.64	2.95	3.00	124.59
Kinsman, William	166.60	187.29	4.42	3.50	188.21
Kippen, Florence M. & Sadie P. Goldthrop	100.00	100.75	2.39	2.50	100.64
Lakeman, Charlotte L.	100.00	100.32	2.38	2.50	100.20
Lakeman, Hardy	50.00	50.10	1.20	1.25	50.05
Lakeman, Martha	50.00	98.62	2.34	2.25	98.71
Lakeman, Maxwell	100.00	108.23	2.56	3.00	107.79
Lamson, John B.	50.00	94.90	2.25	2.00	95.15
Lane, John	50.00	50.10	1.20	1.25	50.05
Lathrop, Edwin C.	100.00	111.15	2.63	2.50	111.28
Lavalette, William H.	100.00	101.45	2.40	2.50	101.35
Lay, Elsie M.	100.00	102.23	2.42	2.50	102.15
Lemieux, Achelle	100.00	100.46	2.38	2.50	100.34
Lindberg, Marcius	50.00	50.28	1.20	1.25	50.23
Lord, Aaron	75.00	79.71	1.89	1.50	80.10
Lord, Asa 2nd	50.00	55.44	1.32	1.50	55.26

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Lord, Caroline E.	100.00	110.21	2.61	3.00	109.82
Lord, Ezra	100.00	224.93	5.31	5.00	225.24
Lord, Frank H.	100.00	110.17	2.61	3.00	109.78
Lord, George A.	50.00	52.75	1.26	3.00	51.01
Lord, George E.	100.00	184.86	4.36	4.00	185.22
Lord, Josiah and Lydia H.	100.00	208.01	4.91	5.00	207.92
Lord, Lucy Slade	100.00	110.32	2.61	2.50	110.43
Lord, Luther	100.00	182.47	4.31	4.00	182.78
Lord, Nathaniel, Jr.	75.00	76.50	1.82	1.50	76.82
Lord, Thomas H. and Lucretia S.	100.00	100.18	2.37	2.50	100.05
Lord, Walter E.	100.00	139.47	3.30	3.00	139.77
Lord & Bowie	75.00	88.37	2.10	2.00	88.47
Low, Winthrop	50.00	52.55	1.25	1.25	52.55
Lowe, David	25.00	25.89	.63	.50	26.02
Lummus, Abraham	100.00	108.08	2.56	2.50	108.14
Maher, Elizabeth J.	100.00	102.11	2.42	2.00	102.53
Maine, Mary Butler	150.00	158.62	3.75	3.00	159.37
Malenfant, Marie	75.00	76.17	1.81	2.50	75.48
Mallard, Albert D.	50.00	50.10	1.20	1.25	50.05
Mann, George A.	100.00	105.77	2.50	3.00	105.27
Mann, Maria	75.00	91.93	2.18	2.00	92.11
Marlin, Daniel	75.00	75.71	1.80	2.00	75.51
Marshall, Joseph	50.00	50.72	1.21	1.50	50.43
Marshall, Mary E.	100.00	119.40	2.83	3.00	119.23
Martel, Joseph	100.00	100.00	2.50	2.50	100.00
Martin, Everard H.	100.00	101.52	2.41	2.50	101.43
Mayes, William	100.00	101.08	2.39	2.50	100.97
Mellor, John	300.00	303.05	7.14	6.00	304.19
Merrill & Kimball	100.00	122.47	2.90		125.37
Merson, Henry	150.00	150.31	3.55	3.00	150.86
Millett & Kimball	200.00	245.35	5.78	6.00	245.13
Milnes, James E.	50.00	50.66	1.21	1.25	50.62
Mitchell, William A.	100.00	107.87	2.55	2.50	107.92
Morehouse, Mary F.	75.00	78.92	1.87	1.50	79.29
Morrill, Edward	50.00	50.18	1.20	1.25	50.13
Morris, Franklin G.	100.00	156.28	3.69	3.50	156.47
Murray, Frank T.	100.00	103.95	2.46	3.00	103.41
McIntire, Dexter	50.00	51.34	1.23	1.25	51.32
Nelson, Per	150.00	150.23	3.55	3.00	150.78
Newcomb, Mrs. Jean M.	75.00	77.11	1.83	1.50	77.44
Newman, Abby L.	150.00	152.75	3.61	3.50	152.86
Newman, Benjamin	100.00	141.99	3.35	3.50	141.84
Nickerson, Esther	100.00	100.00	2.50	2.50	100.00
Nourse, John A.	400.00	410.98	9.68	10.00	410.66
Noyes & Damon	100.00	110.92	2.63	2.50	111.05
Nourse, S. Sophia	100.00	119.31	2.82	3.00	119.13

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Ordway, Henry S.	75.00	75.94	1.80	2.00	75.74
Palmer, Charles	100.00	122.14	2.89	2.50	122.53
Parsons, Hannah	50.00	94.54	2.24	2.25	94.53
Patterson, Mary J.	100.00	137.25	3.24	3.50	136.99
Peabody, Johnanna	50.00	51.43	1.23	1.25	51.41
Peabody, Moses & Ezekiel	100.00	171.50	4.05	4.00	171.55
Pearson, Hannah H.	50.00	91.46	2.17	2.25	91.38
Peatfield, Hannah M.	50.00	144.61	3.42	3.50	144.53
Peatfield, Mary E.	100.00	129.36	3.06	3.00	129.42
Perkins & Chapman	150.00	258.34	6.09	6.00	258.43
Perley, Mary E.	50.00	50.10	1.20	1.25	50.05
Phillips, Herbert W.	100.00	100.49	2.38	2.85	100.02
Phillips, Moritz B.	300.00	322.39	7.59	8.00	321.98
Pickard, Ernest H.	50.00	50.10	1.20	1.25	50.05
Pinder, Caroline F.	50.00	50.10	1.20	1.25	50.05
Pingree	75.00	172.67	4.08	4.00	172.75
Plouff	50.00	61.58	1.47	1.50	61.55
Plouff, Clara F.	50.00	50.21	1.20	1.25	50.16
Porter, Winniebelle	100.00	121.34	2.87	3.00	121.21
Potter	100.00	164.26	3.88	3.00	165.14
Prescott, Jeremiah	75.00	75.03	1.78	1.50	75.31
Purington, Abbey J.	100.00	178.78	4.22	4.00	179.00
Rathe, Walter E.	50.00	50.28	1.20	1.25	50.23
Reilly, John A and Annie	50.00	52.73	1.26	1.50	52.49
Reilly, William P.	50.00	50.10	1.20	1.25	50.05
Ricker, Eliza J.	75.00	76.57	1.82	1.50	76.89
Rigby, Jane	100.00	102.49	2.43	2.00	102.92
Roberts, Alice A.	100.00	102.20	2.42	2.00	102.62
Roberts, Mary E.	100.00	137.68	3.25	3.00	137.93
Roberts, Sally	100.00	200.93	4.74	5.00	200.67
Robinson, Lawrence (Mrs.)	100.00	100.00	2.37	2.35	100.02
Rogers & Jewett	50.00	86.55	2.05	2.00	86.60
Rogers & Johnson	100.00	121.49	2.87	3.50	120.86
Ross, Martha E.	150.00	155.40	3.67	3.50	155.57
Russ, Emily E.	100.00	100.24	2.37	2.50	100.11
Russell, Arthur	100.00	105.06	2.49	2.00	105.55
Russell, Daniel S.	100.00	122.46	2.90	3.00	122.36
Russell, David and Susan	50.00	50.25	1.20	1.25	50.20
Russell, Foster Heirs	100.00	100.23	2.37	2.50	100.10
Russell, Henry F.	100.00	167.60	3.96	3.00	168.56
Russell, William H.	50.00	50.93	1.22	1.25	50.90
Rust, Kate	100.00	105.20	2.49	2.50	105.19
Rust, William L.	50.00	50.67	1.21	1.25	50.63

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Saunders-Willett	100.00	122.93	2.91	3.00	122.84
Sayward, Harry	50.00	50.10	1.20	1.25	50.05
Scanks, Jacob	50.00	50.10	1.20	1.25	50.05
Scotton, Eliza	100.00	104.69	2.48	2.50	104.67
Senior, Seth	50.00	62.45	1.49	2.00	61.94
Seward, Sarah A.	100.00	190.89	4.50	4.00	191.39
Shaw, Walter J.	150.00	151.53	3.58	3.00	152.11
Sheppard, Arhtur	50.00	50.10	1.20	1.25	50.05
Shatswell, Nathaniel	100.00	173.13	4.09	4.50	172.72
Sheppard, James H.	50.00	52.31	1.25	1.50	52.06
Sheppard, Walter	50.00	55.16	1.31	1.50	54.97
Shepperson, Harriet	100.00	101.79	2.41	2.00	102.20
Simms, Nellie B.	50.00	50.10	1.20	1.25	50.05
Simmons, Susanna	50.00	51.42	1.23	1.25	51.40
Smith, Caroline L.	100.00	135.57	3.20	3.00	135.77
Smith, Elizabeth L.	100.00	118.54	2.80	3.00	118.34
Smith, Ernest J. and Elizabeth C.	100.00	105.80	2.51		108.31
Smith, Harry P.	100.00	105.52	2.50	3.00	105.02
Smith, Jeremiah and Family	100.00	104.65	2.48	3.00	104.13
Smith, Lemuel	50.00	53.51	1.28	1.75	53.04
Smith, Nellie	100.00	100.17	2.37	2.50	100.04
Smith, Olive P.	100.00	153.54	3.63	3.00	154.17
Spaulding, Henry S.	50.00	50.00	1.29	1.25	50.04
Spears, Oscar Kippin	75.00	75.04	1.78	1.80	75.02
Spencer, Robert A.	50.00	50.15	1.20	1.25	50.10
Spiller, George	300.00	560.71	13.20	8.00	565.91
Spiller, Jennie M.	50.00	52.84	1.26	1.50	52.60
Spiller, Jerry	100.00	101.08	2.39	2.50	100.97
Spiller, Joseph	50.00	66.80	1.59	1.50	66.89
Spiller, Lucy F.	50.00	76.66	1.82	2.00	76.48
Spiller, William A.	50.00	50.09	1.20	1.25	50.04
Spinney, Eugene	100.00	217.34	5.13	5.00	217.47
Stackpole, Elmer E.	100.00	130.28	3.08	3.00	130.36
Stackpole, Josiah	50.00	50.44	1.20	1.25	50.39
Stackpole, William A. and Ida M.	125.00	177.12	4.18	4.00	177.30
Staniford	50.00	223.21	5.27	5.00	223.48
Staniford, Mary J. Est.	100.00	105.58	2.50	2.50	105.48
Staniford-Curtis	100.00	108.67	2.57	2.00	109.24
Stewart, Martha J.	50.00	50.47	1.20	1.25	50.42
Stone, Alice A.	100.00	117.21	2.77	2.50	117.48
Stone, Edward R.	100.00	100.01	2.37	2.35	100.03
Stone, H. Ernest	100.00	100.00	2.37		102.37
Stone, E. Maria	75.00	94.98	2.25	2.50	94.73
Stone, Robert	50.00	52.97	1.26	2.00	52.23
Sullivan, John J., Mrs.	100.00	123.92	2.93	3.00	123.85
Surrette, Joseph	150.00	150.76	3.56	3.00	151.32

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Tahney, Dominick	100.00	102.59	2.43	2.00	103.02
Taylor, Mary J.	100.00	100.76	2.39	2.50	100.65
Tenney, Ward F.	50.00	62.93	1.50	1.50	62.93
Theriault, Arcade J.	150.00	152.55	3.60	3.00	153.15
Theriault, Louis	100.00	101.02	2.39	3.00	100.41
Thompson, Fred O.	50.00	50.09	1.20	1.25	50.04
Thurston, Rebecca	65.00	66.60	1.59	1.50	66.69
Tonge, Henry F.	50.00	50.54	1.21	1.25	50.50
Towle, Susan	50.00	50.13	1.20	1.25	50.08
Trow	300.00	656.71	15.45	10.00	662.16
Twombley, Sarah E.	100.00	134.44	3.18	3.00	134.62
Tyler, Emily W.	100.00	147.46	3.48	3.00	147.94
Tyler, Sophia A. and A. W. Dodge	100.00	126.33	2.99	3.00	126.32
Underhill, N. Rawson	100.00	100.07	2.37	2.40	100.04
Varrell	200.00	530.80	12.49	25.00	518.29
Wade, Annie P.	50.00	50.77	1.21	1.25	50.73
Wade, Annie G. and Francis C.	100.00	100.29	2.37	2.50	100.16
Wait, Joseph & Sons	500.00	519.75	12.23	12.00	519.68
Waite, Luther	150.00	155.93	3.68	8.00	151.61
Wales, F. H., Mrs.	50.00	50.05	1.20	1.25	50.00
Wallace, John	100.00	101.60	2.41	3.00	101.01
Wardell, Moses	200.00	281.81	6.64	7.00	281.45
Weeks, Charles D., Mrs.	100.00	136.64	3.23	3.00	136.87
Weeks, Frances P.	50.00	71.43	1.70	1.50	71.63
Welch, Mrs. E. H.	100.00	176.12	4.16	4.00	176.28
Wells, Charles H.	75.00	75.61	1.80	2.00	75.41
Wells, Daniel H.	75.00	85.15	2.02		87.17
Wentworth, Etta L.	100.00	124.75	2.95	3.00	124.70
White, William	50.00	50.25	1.20	1.25	50.20
Whittier, Maynard	100.00	104.57	2.48	2.50	104.55
Wildes, Frank P.	100.00	111.71	2.64	2.50	111.85
Willcomb	60.00	101.00	2.39	2.50	100.89
Willcomb, Mrs. Charles S.	100.00	116.68	2.76	3.00	116.44
Willcomb, Eva C.	100.00	103.84	2.46	3.00	103.30
Willcomb, Frederick	100.00	111.89	2.65	2.50	112.04
Willcomb, Henry P.	150.00	150.79	3.56	3.00	151.35
Willis & Stacey	100.00	183.74	4.34	3.00	185.08
Willcomb, Capt. Joseph W.	200.00	254.30	6.00	5.00	255.30
Wilson, John T.	100.00	102.04	2.42	1.50	102.96
Winch, Susan E.	50.00	50.29	1.20	1.25	50.24
Wise, John	50.00	51.09	1.22	1.25	51.06
Wittnebar, Mrs. C. W.	150.00	150.31	3.55		153.86

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Woods, Chalmers	200.00	200.48	4.73	5.00	200.21
Woods, Joseph F.	100.00	100.11	2.37	2.45	100.03
Woodbury, Andre	150.00	152.50	3.60	3.00	153.10
Woodworth, William H.	100.00	141.46	3.34	3.50	141.30
Young	25.00	26.98	.65	.50	27.13
		$55,161.56	$1,306.22	$1,265.95	$55,201.83

NEW FUNDS

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Davis, Hulda		$100.00	$ .33		$100.33
Swan, Isaac		100.00	.33		100.33
Swan, Isaac (Flowers)		100.00	.33		100.33
Gordon, Lillian L.		100.00	.33		100.33
Beveridge, John		150.00	.13		150.13
Sutton, Capt. Richard		150.00	.50		150.50
Whalen, Alice M. and Martha M. Scott		150.00	.25		150.25
Nichols, Sumner		100.00	.17		100.17
Fellows, Alonzo B.		150.00	.25		150.25
Soper, M. and E.		100.00	.17		100.17
Dziadul, Anna		150.00			150.00
Czupryna, Stanley		150.00			150.00
Hutchinson, Lester H.		150.00			150.00
Burke, Michael		100.00			100.00
Wade, Martha E.		200.00			200.00
Schofield, George A.		100.00			100.00
Dodge, John A.		100.00			100.00
Bournazos, Stephen		100.00			100.00
Porter, Peter F.		100.00			100.00

ADDITIONS

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Flitner, Isaac		50.00			50.00
Lavalette, Edith A.		50.00	.17		50.00
Russell, Arthur		100.00	.67		100.67
Stone, H. Ernest		50.00			50.00
		$57,761.56	$1,309.85	$1,265.95	$57,805.46

CEMETERY TRUST FUNDS

Receipts

Balance, January 1, 1945	$55,161.56
New Funds	2,600.00
Income	1,309.85
	$59,071.41

Expenditures

Paid for Care of Lots	$ 1,265.95
	$57,805.46

Investment Account

Ipswich Savings Bank	$32,805.46
Five (5) $5,000.00 Series G. War Savings Bonds	25,000.00
	$57,805.46

Income Account

Ipswich Savings Bank	$ 684.85
Interest on War Savings Bonds	625.00
	$1,309.85

JOHN E. GRANT,

Temporary Treasurer.

Heard Fund of Ipswich Public Library

INCOME & EXPENDITURES

Balance Jan. 1, 1945	$67.74	
Receipts from Investments	217.84	$285.58
Transferred to Ipswich Public Library		285.58
Balance of Income Dec. 31, 1945		NONE

SECURITIES COMPRISING FUND

	Par	Appraisal
Boston and Maine R.R.		
35 Shares Preferred Stock	$3500.00	$ 315.00
10 Shares Prior Preferred Stock	1000.00	880.00
33 Shares 1st Preferred Class B Stock	3300.00	594.00
10 Shares 1st Preferred Class A Stock	1000.00	180.00
41/100 Warrant for 7% Preferred Stock	41.00	36.00
Chicago, Aurora & Elgin Corp.		
2 Bonds 50 year Debenture Gold due 1972	200.00	2.00
1 Bond 50 year Debenture Gold due 1972	1000.00	10.00
6 Shares Common Stock	1.00	1.00
First National Bank, Ipswich—Cash	500.00	500.00
Ipswich Co-operative Bank		
5 Shares Matured	1000.00	1000.00
Ipswich Savings Bank—Cash	404.45	404.45
National Press Building Assn.		
1 Bond 1st Closed Income 3% due Apr. 15, 1950	1000.00	1010.00

	Par	Appraisal
1 Share Preferred Stock	9.00	9.00
1 Share Common Stock	4.00	4.00
Penn. Water Service Co.		
1 Bond 1st Mortgage & Refunding 5% Gold Series A due Aug. 1967	1000.00	1030.00
Salem Savings Bank—Cash	500.00	500.00
United States War Savings Bonds		
2 Series G 2½% due 1955	1500.00	1500.00
Waterloo Cedar Falls & Northern		
1 Bond Income Mortgage 5% due Jan. 1982	400.00	344.00
20 Shares Common Stock	600.00	320.00
	$16959.45	$ 8639.45

H. W. DOUGHTY,

Treasurer.

Treadwell Fund of Ipswich Public Library

Balance, January 1, 1945	$424.15	
Income from Investments	565.63	
		$989.78
Transferred to Ipswich Public Library		989.78
Balance of Income		NONE

SECURITIES COMPRISING FUND

	Par	Appraisal
Boston & Albany RR.		
25 Shares Common Stock	$2500.00	$3525.00
Boston & Maine RR.		
50 Shares 1st Preferred Stock Class A	5000.00	900.00
6 Shares Prior Preferred Stock	600.00	528.00
Boston & Providence RR.		
25 Shares Common Stock	2500.00	1550.00
Chicago, Aurora & Elgin Corp.		
2 Bonds 50 year Debenture Gold 1972	200.00	2.00
1 Bond 50 year Debenture Gold 1972	1000.00	10.00
Ipswich Co-operative Bank		
3 Paid Up Shares	600.00	600.00
Ipswich Savings Bank—Cash	2289.49	2289.49
Maine Central RR.		
25 Shares Common Stock	2500.00	300.00
Massachusetts Savings Bank—Cash	1078.32	1078.32
Missouri Pacific RR.		
1 Bond Genl. Mortgage 4% Gold 1975	1000.00	600.00

	Par	Appraisal
New York Water Service Corp.		
1 Bond 1st Mortgage 5% Gold—Series A Nov. 1951	1000.00	1030.00
Old Colony RR.		
30 Certificates of Deposit	3000.00	90.00
Salem Savings Bank—Cash	550.00	550.00
United States War Savings Bonds		
1 Series G-2½% due 1956	500.00	500.00
Vermont & Massachusetts R.R.		
25 Shares Common Stock	2500.00	3775.00
Waterloo Cedar Falls & Northern		
1 Bond Income Mortgage 5% due Jan. 1982	400.00	344.00
20 Shares Common Stock	600.00	320.00
	$27817.81	$17991.81

H. W. DOUGHTY,

Treasurer.

George Spiller Fund of Ipswich Public Library

INCOME AND EXPENDITURES

Interest earned	$16.18	
Transferred to Ipswich Public Library	16.18	
Balance of Income		NONE

FUND COMPRISES

Massachusetts Savings Bank — Cash	$1812.05

H. W. DOUGHTY,

Treasurer.

Annual Report of the Feoffees of the Grammar School of Ipswich

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Statement as of
December 31, 1945

Cash in First National Bank as of January 1, 1945		$ 3,822.55
Receipts:		
Rents	$5,765.50	
Taxes	8,105.77	
Interest	275.39	14,056.66
		$ 17,879.21

Expenditures:

Town of Ipswich—Taxes	$7,415.10
Town of Ipswich— on Principals salary	2,000.00
Joseph A. Gallant—Truck hire	13.00
A.B.C. Mulholland—Truck and labor	280.75
Frank O'Malley—Burning banks and brush	51.00
Damon & Damon—Insurance	136.50
Eugene Matherson P. M.— stamped envelopes	33.72
William F. Hayes—legal services	123.00
William A. Banfill—sign painting	3.50
Chronicle Publishing Co.—printing	3.75

Trimount Bituminous Prod. Co.—Oil	61.97	
Charles A. Mallard— Salary as Treasurer	375.00	
Hull Press—Printing	15.00	
William Burrage—labor & materials	68.15	
S. F. Damon—Salary as Treasurer	100.00	
Timber Hill Farm—truck & labor	10.00	
J. W. Goodhue Corp—hardware supplies	9.87	
Vine Hill Farm—rent of mower	12.00	
Joseph Arcisz—Police services	6.48	
Boleslaus Radzinski—Police services	7.29	
Semi-annual meeting expense	22.50	
A. B. C. Mulholland— garbage & rubbish contract	500.00	
Topsfield Sand & Gravel Co.—Sand	8.36	
Albert Sheppard—Labor	6.00	
Henry Waz—Labor	6.00	
Joseph Doty—Labor	6.00	
Alvary Marriott—Labor	6.00	
Richard S. Hodgkins—Labor	91.87	
Ipswich Co-operative Bank—Purchase of 5—$1000 Series F—U. S. Bonds	3700.00	
		15,072.81
Cash in First National Bank as of December 31, 1945		2,806.40
		$ 17,879.21

Property in their hands as follows:

Little Neck—valued at	$15,000.00
Hotel and Barn—valued at	4,000.00
Cottage on Lot No. 168—taken for taxes	141.33

Cash in First National Bank		2,806.40
Deposited in Ipswich Savings Bank—	$20,839.61	
Interest earned on same	471.49	21,311.10
Deposited in Ipswich Savings Bank—Farm Fund	4,348.61	
Interest earned on same	98.37	4,446.98
5—Series F.—U. S. Bonds		3,700.00

Burley Education Fund

The Trustees of the Burley Education Fund herewith submit their one hundred twentieth annual report:

Funds in their hands Jan. 1, 1946 are as follows:

Deposited in Salem Savings Bank	$ 889.93
Deposited in Salem Five Cents Savings Bank	784.66
Deposited in Ipswich Savings Bank	2321.78
Deposited in Ipswich Savings Bank— Caldwell Fund	1539.41
Ipswich Co-operative Bank, Matured Certificate	1000.00
15 shares Boston & Maine RR. Common stock	1500.00
3 shares Boston & Maine RR. Prior Pref. Stock	300.00
	8335.78

The income from Funds in their possession for the year 1945 is as follows:

Interest Salem Savings Bank	21.83
Interest Salem Five Cents Savings Bank	17.35
Interest Ipswich Savings Bank	50.97
Interest Ipswich Savings Bank—Caldwell Fund	34.05
Dividend Ipswich Co-operative Bank	28.75
	152.95
Expended for rent of safe deposit box (2 years)	12.00
Net income	140.95

FREDERICK S. WITHAM,

Treasurer of Trustees

Manning School Fund

Balance January 1, 1945		$ 749.11
Income:		
From Investments		419.62
From Rents		887.00
Insurance, fire loss		81.50
Miscellaneous		15.00
		2,152.23
Expenditures:		
Added to Savings Deposits	$ 55.62	
Salary of Treasurer	150.00	
Building & Ground Maintenance	952.71	
Safe Deposit Rent	6.00	1,164.33
Balance December 31, 1945		$ 987.90

GEORGE E. HODGKINS,
Acting Treasurer.

SECURITIES COMPRISING FUND

	Par Value	Mkt. Value
15 Shares Patterson Bridge Co.	$375.00	$ no bid
6,600 in Bonds Peoria & Eastern R. R.	6,600.00	3,267.00
3—$1000 Bonds Mexican R. R. 4½%	3,000.00	no bid
1—$1000 Bonds Mexican R. R. 4%	1,000.00	no bid
1—$500 Bonds Mexican R. R. 4%	500.00	no bid
1—$100 Bond Mexican R. R.	100.00	no bid
1 Certificate U. S. Of Mexico	810.00	no bid
50 Shares First Nat'l. Bank of Boston	2,375.00	
Ipswich Savings Bank, Deposit	2,514.30	
House and Grounds—22 No. Main St.	4,000.00	
Colonial Bldg.—26 No. Main St.	7,500.00	

Elizabeth R. Lathrop Library Fund

Receipts from Investments	$47.97
Transferred to Ipswich Public Library	47.97
Balance of Income	NONE

FUND COMPRISES

Ipswich Savings Bank—Cash	$ 854.90
Ipswich Co-operative Bank 5 paid up shares	1000.00
	$1854.90

H. W. DOUGHTY,
Treasurer.

Mrs. William G. Brown Fund

The Town of Ipswich, in trust, the income to be used under the direction of the Selectmen by the Agent of the Society of the Prevention of Cruelty to Animals.

Balance, January 1, 1945	$2,036.07
Income: Ipswich Savings Bank	46.06
Balance, December 31, 1945	$2,082.13
On deposit Ipswich Savings Bank December 31, 1945	$2,082.13

JOHN E. GRANT,
Temporary Treasurer.

Dow Boulder Memorial Fund

Balance, January 1, 1945	$ 136.96
Income: Ipswich Savings Bank	3.08
Balance, December 31, 1945	$ 140.04
On deposit Ipswich Savings Bank December 31, 1945	$ 140.04

JOHN E. GRANT,
Temporary Treasurer.

Marianna T. Jones Fund

Balance, January 1, 1945	$ 782.81
Income: Ipswich Savings Bank	17.70
Balance, December 31, 1945	$ 800.51
On deposit Ipswich Savings Bank December 31, 1945	$ 800.51

JOHN E. GRANT,
Temporary Treasurer.

John C. Kimball Fund

The Town of Ipswich, Trustee under the will of John C. Kimball, income to be used for the purchase of books for the Ipswich Public Library.

Balance, January 1, 1945	$ 500.00
Income: Ipswich Savings Bank	11.31
Balance, December 31, 1945	$ 511.31
On deposit Ipswich Savings Bank December 31, 1945	$ 511.31

JOHN E. GRANT,
Temporary Treasurer.

Eunice Caldwell Cowles Fund

Balance, January 1, 1945		$10,031.54
Income:		
Salem Savings Bank	$0.39	
Ipswich Savings Bank	0.47	
U. S. Treasury Bonds	250.00	250.86
		$10,282.40
Paid for Scholarships in 1945		282.40
Balance, December 31, 1945		$10,000.00

SECURITIES COMPRISING FUND

Two (2) $5,000.00 Series G. War Savings Bonds $10,000.00

JOHN E. GRANT,
Temporary Treasurer.

Mark Newman Memorial Fund

Balance, January 1, 1945	$ 5,094.14
Income: Ipswich Savings Bank	115.24
Balance, December 31, 1945	$ 5,209.38
On deposit Ipswich Savings Bank December 31, 1945	$ 5,209.38

JOHN E. GRANT,
Temporary Treasurer.

Richard T. Crane, Jr. Picnic Fund

Balance, January 1, 1945		$32,095.44
Income:		
Ipswich Savings Bank	$ 149.57	
Dividend on Stock	625.00	
Accrued interest on sale of securities	218.75	
Premium on Stock called for redemption, (250 shares Crane Co. 5 percent preferred) September 4, 1945	1,250.00	2,243.32
		$34,338.76
Expenditures:		
Picnic	$ 895.86	
Accrued interest on bonds purchased (5 M U. S. Government 2½'s)	4.08	899.94
Balance, December 31, 1945		$33,438.82

SECURITIES COMPRISING FUND

40 Shares Crown Cork & Seal No. 2 Pfd	$2,032.72
20 Shares Eastern Gas & Fuel 4½% Pfd.	1972.67
20 Shares International Paper Pfd.	2293.47
10 Shares American Tel. & Tel.	1937.12

25 Shares Boston Elevated	1983.34	
50 Shares Commonwealth Edison	1699.02	
30 Shares Chesapeake & Ohio	1730.05	
50 Shares Loews Inc.	1563.40	
30 Shares United Shoe	2489.80	
30 Shares Fidelity Phoenix Fire Ins.	1865.09	
5 M U. S. A. Savings Bonds Series "G" 2½%	5000.00	
5 M U. S. A. Treasury 2½'s 1972-1967	5000.00	
On deposit Ipswich Savings Bank, December 31, 1945	3653.39	
In First National Bank of Ipswich December 31, 1945	218.75	
		$33,438.82

JOHN E. GRANT,

Temporary Treasurer.

Martha I. Savory Fund

Balance, January 1, 1945		$ 88.54
Income:		
Ipswich Savings Bank	$ 1.97	
Western Union Telegraph Co. (Dividends)	4.00	5.97
Balance, December 31, 1945		$ 94.51

SECURITIES COMPRISING FUND

On deposit Ipswich Savings Bank December 31, 1945	94.51

This Fund also includes two (2) shares Western Union Telegraph Stock par value $200.00.

JOHN E. GRANT,
Temporary Treasurer.

Post War Rehabilitation Fund

Transferred by vote of Town Meeting held March 6, 1944:

Surplus Revenue	$32,000.00
Electric Light Operations	18,000.00
	$50,000.00

SECURITIES COMPRISING FUND

Four (4) $5,000.00 Series C War Savings Bonds	$ 20,000.00
Three (3) $10,000.00 Series C War Savings Bonds	30,000.00
	$ 50,000.00

JOHN E. GRANT,
Temporary Treasurer.

Abby Newman Fund of Ipswich Public Library

Income	$45.43	
Added to Fund	45.43	
Balance of Income		NONE

FUND COMPRISES

Ipswich Savings Bank—Cash	$2053.76

H. W. DOUGHTY,
Treasurer.

Report of The Trustees of Memorial Building

To the Citizens of Ipswich:

The building has been operated during the year within the appropriation made at the annual meeting in 1945. The financial statement will be found in the report of the Town Accountant.

A few emergency repairs were made on the heating system which has been in continuous use since the construction of the building.

The building has been used to a greater extent the past year by the regular tenants and for veterans' activities. The room formally used by the G. A. R. has been given over to the advisory committee for conferences with and advice to veterans.

We granted the use of the hall and other facilities to the newly organized Post of Veterans of Foreign Wars for their weekly meeting.

During the year 1946 the interior of the building should be repaired and redecorated. The building was in excellent condition before the war. As an emergency measure it was used by the army and as a result the interior of the entire building needs redecorating.

The woodwork of the exterior should be painted and a few repairs should be made on the exterior.

Respectfully submitted,

JOHN F. CONLEY
GEORGE E. MATHESON
WALTER E. HAYWARD
RALPH C. WHIPPLE
FRANK R. STARKEY
Trustees.

Report of Trust Fund Commissioners

To the Citizens of Ipswich:

The report of the Trust Fund Commissioners for the year 1945 is submitted herewith.

We have carried out our duties in accordance with the vote at the Annual Town Meeting, April 8, 1929, which created the Trust Fund Commission, and their responsibilities as further specified in the by-law passed at the Annual Town Meeting held March 2, 1942.

Transactions affecting both the principal and interest of the funds coming under our jurisdiction will be found in detail in the report of the Town Treasurer in this Annual Town Report.

Respectfully submitted,

CHARLES E. GOODHUE, JR.

GEORGE C. PARSONS

EDWARD J. MARCORELLE

Reconciliation of Treasurer's Cash

Balance January 1, 1945	$215,072.66	
Receipts January 1, to December 31, 1945	788,312.81	
		$1,003,385.47
Payments to treasurer January 1, to December 31, 1945	$750,125.19	
First National Bank of Ipswich	86,834.73	
First National Bank of Boston	81,966.30	
Ipswich Savings Bank	5,361.84	
Merchants Nat'l. Bank of Boston	797.41	
U. S. Treasury Certificates of Indebtedness	78,000.00	
Cash in office, verified	300.00	
		$1,003,385.47

First National Bank of Ipswich

Balance December 31, 1945, per statement	$118,922.43	
Deposit in transit, verified	6,133.74	$125,056.17
Balance December 31, 1945, per register	$86,834.73	
Outstanding checks December 31, 1945	38,221.44	$125,056.17

First National Bank of Boston

Balance December 31, 1945, per statement	$81,966.30
Balance December 31, 1945, per check book	$81,966.30

Ipswich Savings Bank

Balance December 31, 1945, per statement	$5,361.84
Balance December 31, 1945, per check book	$5,361.84

Merchants National Bank of Boston

Balance December 31, 1945, per statement	$797.41
Balance December 31, 1945, per check book	$797.41

TOWN OF IPSWICH

FIFTY-SECOND

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS

FOR THE YEAR 1945

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Officers of the Water and Light Department

TREASURER AND COLLECTOR

JOHN E. GRANT — Town Hall Building

DEPARTMENT OFFICERS

Manager of Light & Water Dept.	Charles A. Mallard
Chief Operator Power Plant	Earl D. Hardy
Line Supt., Light Dept.	Gordon Player
Construction Supt., Water Dept.	Dana G. Parsons

Office Hours — 9:00 A. M. to 5:00 P. M., except Saturdays; Saturday, 9:00 A. M., to 12:00

All bills payable to Town Treasurer

COMMISSIONERS

GEORGE E. HODGKINS, Chairman

ALEXANDER B. C. MULHOLLAND, Clerk

CHESTER A. BOLLES

CAUTION TO WATER TAKERS

Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

	Gallons Per Day	Cost Per Day
1-2 in. stream consumes	10,800	$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	1.10
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11

The above will show you what a leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FIFTY-SECOND ANNUAL REPORT OF THE WATER AND ELECTRIC LIGHT COMMISSIONERS FOR THE YEAR 1945

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1945 as follows:

Resume of the Water Supply System of the Town of Ipswich Constructed in the Year 1894

The water supply system for the Town of Ipswich was started in the year 1894 and the original storage supply was at Dow's Brook basin with a capacity of 55,000,000 gallons of water and the engineers reported at that time that as the Town grew, an additional supply would have to be obtained, perhaps from Bull Brook. The report at that time (1895) also stated that if this was done, the water should be filtered on account of the color and vegetable growths in this area.

During the year 1900 the consumers of water in Ipswich according to the Water Commissioners' report for that year were not satisfied with the unpleasant tastes and odors in the water and the storage basin was drained and cleaned but nothing was found in the bottom of the basin to cause this condition and an engineer was employed to study the matter together with the State Department of Public Health and their recommendations were that a filter should be installed.

In the year 1904 the Water Commissioners of the Town asked the advice of the State Board of Public Health in relation to the water supply of the Town and were notified as follows:

"The State Board of Health in accordance with your request as to improving the quality of water which has been affected at times by disagreeable tastes and odors, has examined the condition of the basin and made experiments during the last three years with experimental filters.

The objectionable tastes and odor of this water were probably caused largely by the organisms which grow in abundance on the bottom and sides of a shallow reservoir and microscopic organisms sustained in the water. During the time that these experiments have been continued the objectionable odor has been less noticeable than in previous years except in the early part of 1903 when the water had an offensive fishy and oily odor due to the presence of the organism Uroglena in great numbers. Your attention was called by this Board in 1896 to the great danger to the health of the people of the Town by the pollution of the water of the basin and its tributaries by sewerage and waste from the large number of dwelling houses and other buildings along its northeasterly side.

It will be very difficult to prevent wholly the pollution of the basin from these buildings but by filtering the water of the basin it will be practicable not only to greatly improve its quality and remove disagreeable tastes and odors by which it is now at times affected."

(Signed) By Order of the Board

Samuel W. Abbot, Secretary

This was in the year 1904 and this report is quoted to show that since the establishment of the water system there have always been complaints as to the quality of the water supply in the Town of Ipswich.

Nothing further was done at that time but in 1924 the supply of water in the Dow's Brook basin was found to be insufficient during the drought seasons and after a survey there was added a cement wall on top of the spillway, thus increasing the storage from 55,000,000 gallons to 62,000,000 gallons.

In 1924 an automatic chlorinating engine was installed at the pumping station and all water received a dose of chlorine before entering the water mains. This chemical killed any bacteria that might be in the water but did not and could not destroy objectionable color—tastes and odors in the water.

Again in 1927 the supply was nearly exhausted during a severe drought season and the bed of Bull Brook was dug out and an additional storage of 18,000,000 gallons of water was obtained. This water from Bull Brook was used at intermittent periods but the quality was very poor as the water was highly colored.

In 1940 the water system of the Town was forty-five years old and during that period the Town had grown and the consumption of water had grown in proportion so that another study was made and after careful consideration and advice from the Public Health Department of the State a system of gravel packed wells were installed and put in operation in the spring of 1944. These wells have been in operation since that time and supply to the Town water of excellent quality but somewhat harder than the average.

As the result of considerable agitation in respect to the hardness of the water a survey of this supply was begun in

the early summer of the year 1945 and as a first step the Public Health Department of the State was asked for advice. As a result of this request tests were made by representatives of that department and on August 22, 1945 they reported as follows:

"The results of the analysis of samples of water collected from a tap in the Cogswell Apartment showed that the water being supplied to this apartment at the time of the examination was being derived from the Brown Well.

The records of this Department show that there has been some increase in the hardness of the water of the Brown Well since it was placed in use. Tests made to determine the relative corrosive properties of the waters of these wells showed that they should be relatively non-corrosive.

The Department recommends that you give consideration to the installation of water softening apparatus at the Brown Well so called."

(Signed) Vlado A. Getting
Commissioner.

Upon receipt of this letter your Water Commissioners authorized the Manager to contact a prominent manufacturer of water softening apparatus and after some time a conference was arranged. From information received from him the problem appeared so complex that it was decided to employ an experienced engineer to act for the Town and to obtain estimates as to the costs of a proper plant and to report any or all methods to give the inhabitants of Ipswich a plentiful supply and the best quality of water, especially as to the hardness of the same.

This engineer, Mr. Paul Howard, of the firm of Whitman & Howard, made a study of the whole water supply

system, conferred with the manufacturer of the water softening apparatus, prepared statements as to the cost of the apparatus and buildings to house same, and reported in writing to the Commission.

This report is on file at the office of the Water & Light Dept. and any interested citizens are invited to read it.

His conclusions and recommendations are as follows:

The town would not have a sufficient supply in drought seasons if the surface basins were used and the water from these basins would be colored and at certain seasons have an undesirable fishy taste and odor and in order to make it safe for drinking it would be necessary to heavily chlorinate it unless a filtering system was installed. It is estimated that a filteration plant would cost $100,000 with a yearly operating cost of $8,400.

The recommended plan of the engineer is to install a water softening plant at the Brown Well on Rowley Road, which has a sufficient supply, at an estimated cost of $48,000 with a yearly operating cost of $3,900. By this method the water supplied to the Town would have a hardness of approximately 30 parts per million, which is practically the same as the surface basin waters.

As a result of this report a conference was held in the Public Health Department in the State House with Messrs. Weston and Kingsbury of the State, the Water & Light Commissioners—Messrs. Hodgkins, Mulholland and Bolles, Mr. Mallard, the Manager and Mr. Jerome Richardson of the Finance Committee.

After a full discussion Mr. Weston agreed to give in writing to the Town the recommendations of the State Health Dept. which we received as follows:

Commonwealth of Massachusetts
Department of Public Health
State House, Boston

January 31, 1946

Vlado A. Getting
Commissioner
Municipal Water and Light Department
Elm Street
Ipswich, Massachusetts

Gentlemen:

In response to the request of Charles A. Mallard, Manager, dated January 9, 1946 and of Whitman & Howard, Engineers, dated January 24, 1946, acting in your behalf, the Department of Public Health has considered a report by these engineers dated January 24, 1946 concerning certain proposed improvements in the water works system of the town of Ipswich.

According to the information submitted by your engineers, complaints have been received by the Water Department of Ipswich as to odor, taste and color in the water supplied from Dow Brook and Bull Brook Reservoirs and other conditions resulting from the hardness of the water when supplied from the two gravel-packed wells used by the town. Accordingly, your engineers have recommended adoption of their "Method No. 3" by the town which provides for water to be supplied in the town from the gravel-packed wells, for the installation of Zeolite type of water softening for use in connection with the Brown Well and that this water softening plant be operated so as

to permit the use of the Mile Lane Well in connection with the water of the Brown Well when necessary in a manner which will provide that the use of these two wells will not result in a hardness of water in excess of 30 parts per million which is about the maximum hardness of water at Bull Brook.

It is the experience of this Department that the water supply of Dow Brook Reservoir and Bull Brook Reservoir without the use of additional sources of supply is inadequate for the requirements of the town and that in addition the water from these reservoirs is at times considerably colored and a source of complaint due to growth of microscopical organisms and other organic matter in the reservoirs. Moreover, the water of these reservoirs is exposed to accidental pollution and as a result the water has been chlorinated in accordance with the recommendations of the Department of Public Health.

Water obtained from the ground, from the Mile Lane Well and the Brown Well, so called, has been shown by analyses of this Department to be of excellent quality for drinking and other domestic purposes except for hardness of the water which in the case of the Brown Well exceeds 100 parts per million. This is one of the hardest waters in the State but it is the opinion of this department that the hardness of the water of this well can be satisfactorily reduced by the use of Zeolite filters as proposed by your engineers.

Taking into consideration the yield of the present ground water sources of supply of the town of Ipswich in comparison with that of the surface water supplies, the character of the water of these sources of supply and the report of your engineers as to first cost and cost of operation of a water softening plant as compared with the cost

of filtration of the surface water supplies and occasional use of the wells, the Department is of the opinion that the most appropriate means of improving the sources of water supply of the town of Ipswich is to install a Zeolite water softening plant as recommended by your engineers.

Mention is made in your engineers' report of the growth of miscroscopical organisms in the distributing reservoir and odor and taste imparted to the water from these organisms, use of chlorine and copper sulphate being mentioned as possibilities for treatment of the water in the storage reservoir. It is the opinion of this Department that the growth of microscopical organisms in the storage reservoir is due to a great extent to the exposure of this water to sunlight, and the Department concurs with the opinion of your engineers that such growth can be prevented by covering the reservoir. The Department also concurs with your engineers that it is practicable to treat the water in this reservoir to remove the objectionable conditions caused by the growth of microscopical organisms. In this connection, the Department will be pleased to assist in any operation for the control of the growth of microscopical organisms in the storage reservoir if and when necessary.

Respectfully,

(Signed) Vlado A. Getting

Commissioner

We are in accordance with the recommendation as submitted by the engineer in his report and approved by the State Health Dept. and recommend that a water softening plant be installed as soon as possible.

The Water Dept. has been requested to make the following extensions of the main piping system and the various locations have met the requirements in respect to the guaranteeing of a 6 per cent return on the investment:

Topsfield Road from the Minichello place to the

La Salette Seminary	4,500 feet
Great Neck	5,200 feet

Also prospects of constructing the piping from Crockett's Hill to the Crane Estate and possibly to Ipswich Beach.

The pipe for the Great Neck and Topsfield Road jobs has been purchased and was delivered last fall before a price increase was put in effect.

WATER DEPARTMENT

John E. Grant, Temporary Treasurer and Collector

Amounts Received:		**Amounts Paid:**	
Meters	$27,391.72	Orders	$20,728.28
Little Neck	2,023.55	Notes	4,000.00
Miscellaneous	524.71	Interest	532.50
Water Liens added to Taxes 1944	242.47		25,260.78
Water Liens added to Tax Title	232.77	Transfers authorized by vote of Town Meeting	
	30,415.22	Maturing Debt	15,000.00
		Construction Fund	11,059.60
			51,320.38
Cash Balance January 1, 1945	26,059.60	Cash Balance Dec. 31, 1945	5,154.44
	$56,474.82		$56,474.82

The Collector has the following bills for collections:

Meters	$ 1,678.66
Miscellaneous	106.16
Little Neck	837.00
Water Lien added to Tax Title	32.93
Water Liens 1945	228.52
	$ 2,883.27
Commitment Dec. 31, 1945	6,981.57
	$ 9,864.84

Construction Fund

Transferred from Operating Cash Account 1945	$11,059.60
Expenditures	9,417.59
Amount of Fund December 31, 1945	$ 1,642.01

BALANCE SHEET AS OF DECEMBER 30, 1945

EXHIBIT A

Assets:

Plant Investment			
Engineering		$ 7,314.71	
Land		8,219.12	
Pumping Station		15,075.24	
Pumps and Machinery		6,607.02	
Storage Basin		27,693.59	
Distribution Reservoir		17,827.56	
Bull Brook Reservoir		50,476.43	
New Well System		23,815.12	
Pipe Lines		212,472.02	
Service Pipes		60,643.70	
Store House		178.70	
Department building		2,367.97	
Miscellaneous		2,834.20	
Transportation equipment and Air Compressor		2,466.56	
		437.991.94	
Less reserve for depreciation		194.150.47	
Total Plant Investment			243,841.47
Cash Operating	5,154.44		
Construction	1,642.01		
Accounts receivable	9,854.84		
Inventory (Estimate)	4,000.00		
Total current assets			20,651.29
Total assets			$264,492.76

Liabilities and Surplus:

Appropriation from Tax levy for note payments and construction	$24,083.03	
Notes Payable	19,000.00	
Total Liabilities		$ 43,083.03
Ipswich Water Dept. property account		215,782.33
Surplus Exhibit C		5,627.40
Total Liabilities and Surplus		$264,492.76

EXHIBIT B

Statement of Income and Expenses for Year Ending December 31, 1945

Income:

Meter rates	$ 25,486.13	
Fixture rates	1,808.00	
Miscellaneous	547.74	
Total Income		$ 27,841.87

Expenses:

An itemized report of these expenditures will be found in the report of the Town Accountant.

Repairs service	7,852.22	
Repairs pipe lines	2,583.69	
Administration & Transportation	6,133.58	
Maintenance station & grounds	754.42	
Electricity for pumps	2,454.95	
Interest paid	532.50	
Ralph Pickard, Pension	351.00	
Total expenses		20,662.36
Net profit for the year to Exhibit C		$ 7,179.51

EXHIBIT C

Statement of Operating Surplus for the Year Ending December 31, 1945

Balance December 30, 1944		$17,215.12
Add Net Profit for the year 1945 from Exhibit B		7,412.28
		$24,627.40
Deductions:		
Notes paid	$ 4,000.00	
Transfer to Town Treasurer— To Reduce Tax Levy	15,000.00	
Total deductions		19,000.00
Balance to surplus Exhibit A		$ 5,627.40

WATER DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	Matures
Old Colony Trust Co.	4,000.00	4%	May 15, 1927	1946-47
1st & Ocean Nat. Bank of Newburyport	8,000.00	2½%	April 15, 1938	1946-53
Merchants Nat. Bank of Boston	7,000.00	1½%	Dec. 1, 1942	1946-52
	$19,000.00			

SUPERINTENDENT'S REPORT

Following is the report for the year ending December 31, 1945.

Main Pipes

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	70,965
6 "	117,176
4 "	4,741
3 "	10,080
2 "	14,850
1 "	2,696
	241,806 feet

A total of 45 miles 4,206 feet

Street Gates

Total now set	261

Hydrants

On Town property	244
On private property	17
Total in use	261

Service Pipes

There has been added 11 services during the year, making a total of 1,885.

Services in regular use	1,576
Summer services	309
Total	1,885
Service pipes on Town property	34,245 feet
Service pipes on private property	45,848 feet
Total	80,093 feet

These services are either cast iron, transite, lead, galv. iron or copper and in sizes from ¾″ to 6 inch.

Pumping Record for Year 1945

Number hours pumps operated	6,158 hours
Total number of gallons pumped	136,386,000 gals.
Average amount of water used daily	373,660 gals.
Largest number of gallons pumped in any month was July	18,747,162 gals.

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. H. output for the year 1945 and comparison with previous years

Kilowatts sold:

	1940	1941	1942	1943	1944	1945
Number of domestic consumers	1,986	2,028	2,032	2,031	2,083	2,096
Number of Commercial	285	278	289	264	260	278
	2,271	2,306	2,321	2,295	2,343	2,374
Town of Rowley	417,400	450,100	442,000	481,900	526,600	597,500
Town Buildings	74,082	62,368	85,123	78,337	74,453	84,651
Water Dept. pumping	133,880	138,640	134,030	133,306	133,335	136,386
Street Lighting	280,920	283,169	211,970	231,390	281,720	281,880
Station light and power	181,252	183,786	171,749	253,394	256,185	216,050
Commercial power & light	1,074,330	1,389,706	2,369,381	3,487,578	4,082,768	2,888,893
Domestic lighting	1,301,825	1,412,388	1,494,076	1,510,190	1,603,318	1,725,584
	3,436,689	3,920,157	4,908,329	6,176,095	6,958,379	5,930,944
Kilowatts unaccounted for	542,299	698,543	608,220	894,305	1,020,726	852,720
Kilowatts hours generated	3,978,988	4,618,700	5,516,549	7,070,400	7,979,102	6,783,664

ELECTRIC LIGHT DEPARTMENT

Balance Sheet as of December 31, 1945

EXHIBIT A

Assets			Liabilities and Surplus	
Fixed Assets:			Special Deposits	$ 5,361.84
Plant Investment		$325,262.95	Loans Repayment	237,000.00
General Equipment		760.51	Construction Appropriation Repaid	1,511.06
			Profit and Loss Balance	244,666.97
Current Assets:				
Cash	39,338.91			
Special Deposits	5,361.84			
Accounts Receivable	14,768.13			
Material & Supplies	9,597.06			
Depreciation	93,450.47			
		162,516.41		
		$488,539.87		$488,539.87

Plant Investment Accounts as of December 31, 1945

Land	$ 841.20
Structures	53,308.45
Internal Combustion Engines	130,876.41
Electric Auxiliaries	16,887.43
Transformer Station and Regulators	17,005.34
Poles, fixtures and overhead conductors	45,253.79
Underground conductors	7,196.37
Consumers meters and installations	18,503.38
Line transformers and installations	28,516.05
Street Lighting equipment	6,874.53
	$325,262.95

STATEMENT OF INCOME AND EXPENSE

Year Ending December 31, 1945

EXHIBIT B

Operating Income	
Metered sales to Private Consumers	$115,463.23
Municipal revenues	20,599.91
	$136,063.14
Operating Expenses (Itemized list will be found in the Report of the Town Accountant)	110,979.61
Gross income for the year	$ 25,083.53
Net income transferred to profit & loss	$ 25,083.53

ELECTRIC LIGHT DEPARTMENT

EXHIBIT C

PROFIT AND LOSS STATEMENT

Dr.		Cr.	
Paid to Town Treasurer in Lieu of Taxes	$11,000.00	Credit Balance Jan. 1, 1945	$230,583.44
		Credit for Year 1945 as Profit (Exhibit B)	25,083.53
Balance from Exhibit A as Profit in the Liability and Surplus Account	244,666.97		
	$255,666.97		$255,666.97

ELECTRIC LIGHT STATEMENT

John E. Grant, Temporary Treasurer and Collector

Dr.		Cr.	
Amounts received:		**Amounts paid:**	
Domestic Light	$56,683.55	Orders	$ 99,660.22
Domestic Light — Little Neck	3,492.79	Refunds	1,826.40
Commercial Light	59,935.95		$101,486.62
Town Buildings	2,144.30	Transfer to Depreciation Fund	15,404.21
Water Pumping	2,454.95	Transfers Authorized by vote of Town Meeting:	
Miscellaneous	768.35	Maturing Debt	11,000.00
Town of Rowley	10,432.65	Construction Fund	14,917.20
	135,912.54		142,808.03
Street Lighting Appropriation	5,400.00		
	141,312.54		
Balance January 1, 1945	25,917.20	Balance December 31, 1945	24,421.71
	$167,229.74		$167,229.74

The Collector has the following bills for collection:

Domestic Light	$ 2887.86	
Town Buildings	102.29	
Commercial Light	418.62	
Miscellaneous	135.61	
Domestic Light— Little Neck	287.53	3,831.91
Commitment December 31, 1945		12,034.17
		$15,866.08

DEPRECIATION FUND

Amount of Fund January 1, 1945	$ 78,046.26
Transferred from Operating Cash Account 1945	15,404.21
Amount of Fund December 31, 1945	$ 93,450.47

CONSTRUCTION FUND

Transferred from Operating Cash Account 1945	$ 14,917.20
Amount of Fund December 31, 1945	14,917.20

SPECIAL ACCOUNT

Electric Light Meter Deposit Fund

1945

Amount deposited in Ipswich Savings Bank January 1, 1945	$ 5,119.44
Meters	299.00
Income	115.54
	5,533.98
Refunds	172.14
Amount deposited in Ipswich Savings Bank December 31, 1945	$ 5,361.84

Year	Total K.W.H. output	K.W.H. used for Street lights	Town paid for Street lights	Cost per K.W.H. to average Domestic Consumer
1924	584568	97445	$10,834.00	.12
1925	662012	103855	11,014.00	.12
1926	716949	115760	11,172.00	.11
1927	833290	115265	10,990.00	.10
1928	949064	156623	11,096.00	.09
1929	1093897	231550	9,700.00	.09
1930	1417658	239820	12,100.00	.07½
1931	1634098	219140	10,000.00	.07½
1932	1593265	222650	10,340.00	.07½
1933	1718691	227300	10,000.00	.05½
1934	1898632	225810	10,000.00	.05½
1935	2091934	226350	8,700.00	.05½
1936	274467	232400	8,000.00	.05½
1937	3034658	225520	7,300.00	.04
1938	3038192	238760	6,000.00	.04
1939	3247741	244390	6,200.00	.04
1940	3436689	245000	5,600.00	.04
1941	3920157	283169	6,400.00	.04
1942	4908329	211970	5,800.00	.04
1943	6176095	231390	5,200.00	.03¾
1944	7979105	281720	5,400.00	.03¾
1945	6783664	281880	5,400.00	.03¾

Returned to Town to Reduce Taxes	Outstanding Debt	Total cost of Plant	Value of Plant after Depreciation
$	$45,000.00	$125,276.38	$107,695.59
	39,150.00	133,349.10	112,010.31
	33,300.00	140,657.19	113,984.44
	67,450.00	195,197.57	175,581.82
	58,600.00	203,922.10	179,591.43
	50,750.00	215,639.52	192,304.29
	78,900.00	277.451.34	269,998.22
	78,550.00	282,868.58	269,805.93
	66,700.00	297,997.87	278,859.17
3,000.00	54,850.00	301,529.83	272,980.19
	68,000.00	301,208.27	266,375.84
	55,500.00	316,605.60	273,250.96
	38,000.00	332,321.40	278,620.63
8,800.00	56,500.00	404,881.65	340,363.28
10,000.00	45,000.00	409,547.26	332,882.44
11,000.00	33,500.00	418,265.14	329,313.90
11,000.00	23,000.00	428,583.67	329,355.94
11,000.00	16,000.00	485,351.82	376,990.39
8,161.68	9,000.00	505,053.48	380,034.06
13,838.32	2,000.00	505,053.48	357,350.54
29,000.00	None	513,473.81	338,752.89
11,000.00	None	516,148.59	326,023.46

ELECTRIC LIGHT DEPARTMENT

With the end of the war both in Europe and Japan the war industries in the Town ceased. This department is pleased that it had facilities at hand to care for the tremendous demands for power put on the Plant by these war activities. The loss in electric production for the last six months of 1945 was equal to 15 per cent less than for the year 1944, or a loss of $22,443.08 in revenues. A full twelve months period will mean just that much more of a loss with a corresponding loss in revenues. We hope, however, to maintain the present rate schedules notwithstanding these revenue losses and the increased costs of production and maintenance that go hand in hand with other living costs.

We are also happy that restrictions were removed allowing us to once again decorate the streets for the Christmas holidays.

Materials are still scarce and hard to obtain which may cause us to curtail some of the extensions and repairs that would ordinarily be made.

GEORGE E. HODGKINS
ALEXANDER B. C. MULHOLLAND
CHESTER A. BOLLES

Water & Light Commissioners

Charles A. Mallard, Manager.

RATES IN EFFECT JANUARY 1, 1946

Domestic Service

5	c per KWH for the first	25 KWH per month
4	c per KWH for the next	25 KWH per month
3	c per KWH for the next	100 KWH per month
2	c per KWH for allover	150 KWH per month

Minimum charge 50c per month.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month. No discount allowed when arrears are due.

Commercial Service

5	c per KWH for the first	30 KWH per month
4	c per KWH for the next	70 KWH per month
3	c per KWH for the next	500 KWH per month
2	c per KWH for all over	600 KWH per month

Minimum charge $1.00 per month for the first H. P. or fraction thereof of connected load and 50c per month for each additional H. P.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month.

No discount allowed when arrears are due.

TOWN OF IPSWICH

Annual Report of the

SCHOOL COMMITTEE

FOR THE YEAR

1945

Stanley A. Hull Printing Co.

SCHOOL COMMITTEE

	Term Expires
DAVID C. WILLIAMS	1948
PAUL R. RAUPACH	1948
HERMAN W. KYES	1947
JAMES R. MARSH	1947
WILLIAM F. HAYES	1946
GEORGE H. BOUCHARD	1946

WILLIAM F. HAYES	Chairman
FRANK L. COLLINS, M.D.	School Physician
MURIEL E. MEYER, R.N.	School Nurse

SUB-COMMITTEES OF SCHOOL COMMITTEE

Playground	Mr. Bouchard
Athletics	Mr. Bouchard and Mr. Raupach
Finance	Mr. Marsh and Mr. Kyes
Textbooks and Teachers	Mr. Raupach and Mr. Williams
Supplies	Mr. Williams and Mr. Kyes
Building and Grounds	Mr. Williams and Mr. Kyes
Transportation	Mr. Raupach and Mr. Marsh
Insurance	Mr. Marsh and Mr. Bouchard

The Chairman of the School Committee is ex-officio a member of all sub-committees.

HARRY S. MERSON	Superintendent and Purchasing Agent
ELIZABETH WITHAM	Secretary
OFFICE	Ipswich High School
OFFICE HOURS	School Days from 3:30 to 5:00 and by appointment

To the Citizens of the Town of Ipswich:

The following statement of the Superintendent of Schools, together with the appended data, constitutes the report of the School Committee of Ipswich for the fiscal year ending December 31, 1945.

SUPERINTENDENT'S REPORT

To the School Committee of Ipswich:

Gentlemen:

In this annual school report I should like to direct your attention to the development of a long range school plant planning program for Ipswich, which will permit the plant to meet the growth and change in educational practices with a minimum of duplication of facilities. Due consideration of this problem is a vital concern to the future of our town, since it can be the best insurance against waste and the mounting inadequacy of facilities for meeting the community's needs.

What is said in this report must not be construed as an attempt to force a specific plan on the community, it is rather to promote discussion of certain avenues of thought which must be explored by the citizens of the community before a long term plan can be evolved.

In operating a community it is necessary to balance the need for services in any one field against all the services which the community may be required to render. With reference to the whole program, need must always be balanced against ability to pay. No citizen, we feel, can come to a sound conclusion with reference to the community's needs or the ability to pay without consideration of some of the data included in this report.

The following phases of school organization which have bearing on decisions with reference to the school plant will be discussed in this report:

1. Our present school organization.
2. Estimating future enrollment.
3. Evaluation of the plant in terms of present and future needs.
4. Suggested development of school plant.
5. Problems of school financing.
   a. Current operations.
   b. Bonded indebtedness.
   c. Effect of school expenditure on valuation.

OUR PRESENT SCHOOL ORGANIZATION

There are at the present time 943 pupils in our schools. These pupils are distributed by virtue of chronological age and by achievement through twelve grades in our school organization. Grades I through VII are conducted in each of three elementary schools situated in three sections of the town. Each is separated from the other by a distance of from half a mile to a mile.

The school which a pupil attends is determined by the geographical area in which he lives. The lines separating these geographical areas, though fairly definite, are not arbitrary. It is essential to have a reasonably equal division of all the pupils between the several schools. Twenty-five percent of all pupils in these schools are transported to school by bus.

The High School, constructed originally to take care of grades IX through XII, now also houses grade VIII. It was constructed to provide room for 450 pupils in a four year high school, and even with increased spread occasioned by the introduction of a part of the junior high school it is adequate for the 385 pupils which are now enrolled there.

The following table shows the present distribution of pupils in our schools:

DISTRIBUTION OF PUPILS BY SCHOOL AND GRADE

October 1, 1945

Grade	Winthrop	Shatswell	Burley	High
I	35	36	31	....
II	31	22	29	....
III	20	22	26	....
IV	26	28	23	....
V	24	26	28	....
VI	18	34	22	....
VII	28	23	28	....
VIII				88
IX				100
X				62
XI				79
XII				53
P.G.				1
Total	182	191	187	383

FUTURE ENROLLMENT

The following table shows the number of children born to residents of Ipswich in certain given years and the number enrolled in the public schools grades I, six years later:

Children Born in Ipswich of Ipswich Residents		Public School Enrollment Six Years Later, Gr. I	
Year	Number	Number	Year
1944	105	.....	.....
1943	123	111	**1949
1942	111	100	**1948
1941	103	93	**1947
1940	100	90	**1946
1939	95	102	1945
1938	67	85	1944
1937	87	77	1943
1936	90	86	1942
1935	90	86	1941
1934	90	82	1940
1933	91	79	1939
1932	93	78	1938
1931	106	105	1937
1930	91	95	1936
1929	93	115	1935
1928	122	111	1934
1927	124	*75	1933

* Entrance age changed from 5 to 6, hence 33 children who would normally enter school were excluded.

** Estimated.

Assuming that the overall population of the town remained static this table suggests that there will be but slight increase in the total enrollment in our public schools for the next six

years. However, there is a disturbing hidden factor which suggests that too much credence must not be given to the evidence of this table. It has been estimated that in the average suburban non-industrial community the enrollment in grades I through VI is ten percent of the total population. In highly industrialized communities the percentage may run as high as twelve.

In Ipswich, however, the percentage - even when we include the pupils enrolled in the parochial school - is only eight. For some reason our birth rate for the past ten years has fallen even below the national trend. This would indicate the possibility of a considerable and sudden increase. The report of the increase in births for this year would appear to give credence to this possibility.

There is further strong evidence that the overall population — which has remained relatively static for years — is increasing. For example, the enrollment in grade I in September was found, to our surprise, to be twenty percent in excess of our highest estimate. In order to discover the reason for this differential, an analysis of the enrollment was made. This disclosed that the families of over twenty-five percent of the children enrolled had not been residents of Ipswich at the time the children were born. On the other hand, only five percent of the families which had been accounted for as residents six years before had moved.

That this trend toward increase in population will continue beyond our present imaginings is predicted by local attorneys and real estate agents, who are constantly in touch with such things.

Though these tendencies bear careful watching, we may judge from our present school enrollment that a school plant designed to house from 1000 to 1100 children will not be seriously crowded in a decade. Any long term plan should, however, take cognizance of the possible need for expansion.

EVALUATION OF THE PRESENT SCHOOL PLANT

The Elementary Schools:

To the beginning of the nineteenth century the elementary schools were conducted in numerous one and two room schools, scattered in various populated centers in the town. Beginning in 1897, when the original four rooms of the Winthrop School were built, the trend toward consolidation began. In 1908 the central section of four rooms of the Burley School was constructed. Six classrooms were added to the Winthrop School in 1915 to make room for the drastic conditions of overcrowding, which were described in agonizing words by the Committee of that time; forty-five to sixty-five children, they said, were crowded into single classrooms. This was followed by the construction of a four classroom addition to the Burley School in 1921. In 1926 a new elementary building of eight classrooms, designated the Shatswell School, was erected.

From this brief recital, it can be gathered that the average age of the buildings now in use as elementary schools is thirty years. It appears further that no major alteration in either the buildings or their furnishings has been made during that period. Thus, the lighting is substantially that which was installed on the average of thirty years ago; so also are the toilet and sanitation facilities, the heating and ventilation systems, the general appointments.

These mechanical features can always be improved, but there is always the liability of age and inevitable deterioration. In buildings the age of our oldest elementary schools the cost of maintenance and repair on both the structures themselves and on these mechanical features can reach a point where complete replacement is the most economical answer. In the case of the Winthrop School, and to a lesser degree of the Burley School, that point is rapidly being reached.

Furthermore, of the three elementary school buildings now in use, only the Shatswell School is fire resistive. The danger from this condition, however, is lessened in the case of the Winthrop School, a wood frame building, by its being equipped throughout with automatic sprinklers. The present lack of crowding in all these buildings further reduces the hazard by allowing organization resulting in a speedy egress from the buildings.

There is another feature of our elementary school plant which should be stressed. When the buildings were erected the crying need was to provide classrooms for pupils who were crowded beyond reason into small wooden school houses distributed over the town. The natural solution to the problem, the benefits of consolidation being granted, was to build not a large school but a number of contiguous replicas of the smaller school. This was done at periodic intervals; and the relief which each addition gave to the congestion throughout the schools must have been sufficient justification for the procedure.

Today, however, in gauging our elementary school plant as a tool for implementing a modern elementary school program we find them lacking in a number of important respects.

In the realm of subject matter, for example, it should be assumed that there will be taught, besides those subjects referred to as fundamental, art, music, hand crafts and science. Though some of our teachers are doing excellent work in some of these fields, they are doing it without the valuable aid which modern building facilities can render. Each of these subjects requires specialized space for related and diversified activities. For the most part this is lacking in all our elementary schools. What is provided is ingenious makeshift.

Kindergartens cannot be reasonably said to be essential to a good elementary school program. The movement is spread-

ing so rapidly throughout the country, however, that we may assume a majority of parents and educators see great merit in them. It is our belief that there is such merit. There are no provisions for kindergartens in our schools.

Health through physical education is possible for a large majority of our children. It can be achieved through organization and administration of courses and activities in this field. To attempt to practice physical education in the setting provided by our elementary schools is in large measure to violate the very rules of health we are desirous of teaching. Except for the playgrounds there is no place in which to conduct a physical education program in our elementary schools.

Even the playgrounds are inadequate. At least five acres are needed for an elementary school site on which can be developed an adequate well developed playground. The Burley School site contains about an acre. The Winthrop School site, on which the Manning School also rests, contains a little over two acres. The Shatswell School site, considered in conjunction with the adjacent High School fields, is adequate.

One would be in a quandary to suggest a means for making a really adequate elementary school and site out of each of our present buildings and grounds. Each would require extensive reconditioning and modernization. The acquisition of land around two of them to a total of perhaps seven acres would be necessary. Each building would require expensive additions to provide facilities for health education, libraries, and a number of special rooms. The resulting triplication of facilities and of personnel to operate the facilities would be fantastically expensive.

A solution to our problem lies perhaps in the direction of further consolidation. It is fairly generally accepted among educators and school business officials that both from the viewpoint of educational efficiency and economy of operation, the

enrollment of the ideal elementary school should lie somewhere between 300 and 600. This will permit efficient and economical use of teachers, while at the same time there will be sufficient children to develop the larger group activities in music, drama, and organized play, so necessary in elementary education.

It is noteworthy that the total number of pupils enrolled in our elementary grades I through VI would altogether make up an elementary school of ideal size. This is suggestive that in any plan for our future school plant development the possibility of consolidating the entire elementary school program into one center be studied.

THE HIGH SCHOOL:

The High School, with its adjacent shop, is a first rate building beautifully thought out to serve as a setting for a secondary school program. It was planned to house 450 to 500 pupils of a four year program. Since it was built in 1935, the enrollment in these four upper high school grades has dropped under 300. It does not appear likely that it will exceed that in any foreseeable time in the future.

Fortunately, however, it is adaptable to use as a junior-senior high school. Many school authorities believe this to be the ideal secondary school organization and the most economical both educationally and financially. To accommodate the 450 pupils which would be enrolled in the school if the seventh grade were also added to the grades now enrolled there, it would be necessary to make the gymnasium a gymnasium in fact as well as in name. It is now an all purpose room, serving as a gym, a theatre, a music room, a dance floor.

An auditorium with sloping seats — stage equipment and special music room could be attached to the opposite end of the building. This would sufficiently relieve the pressure on the present auditorium for school purposes so that they could

be, as they should be, opened for community use. The auditorium with adjacent community rooms could be the meeting place of community groups — orchestras, choral societies, discussion groups, meetings. The gymnasium would be for recreation for people of all ages.

POSSIBLE COURSE OF DEVELOPMENT:

Though there are several methods by which these effects could be realized, the following is suggested as a starting point for discussion. The order in which the projects are listed has grown out of a presumed urgency of their need.

1. Choosing, let us say, the Shatswell School site for the development of a consolidated elementary school — grades Kindergarten through VI. This site is indicated partly because the school facilities (High School and elementary) would thus be concentrated in a fairly large plot (about 16 acres) wherein an elaborate development of the playground facilities could be commonly used. It is suggested also because the town has a larger equity in the Shatswell building than in any other ($55,000). The eight rooms in the Shatswell School could quite easily be built into the new construction.

2. Providing means for the absorption into the school site all the land from the river to Green Street.

3. Construction of a twelve room addition to the Shatswell School equipped with specialized areas designed both for school and community use.

4. Grading this area to the river and ledges and planning a community play area with stadium, playing fields, tennis courts and other facilities for recreation for people of all ages.

5. Building an auditorium and public rooms connected with the High School, let us say at the Green Street end. This would be accessible for use by the school, but would be fundamentally a civic auditorium for the promotion and development of matters of civic good.

6. At the time of this addition, to convert what is now the common purpose room in the High School into a gymnasium, pure and simple, sufficiently large so that two groups could carry on a large scale recreational activity simultaneously. The pressure, being thus released from the school program, this could be made available under supervision to community groups of all ages.

7. Against the contingency that the population might suddenly grow far beyond our present estimates, to plan for some indefinite time in the future a second consolidated elementary school center, adjacent to what is now the public playground at Linebrook.

The possibility of realizing ends such as these in the immediate future is perhaps remote. That they may be realized one by one within a measurable period of time is not so remote as to inhibit consideration of the possibility.

As a matter of fact, if the town could plan to continue to devote to the amortization of school buildings the same proportion of its income which it has expended for the same purpose during the past ten years — the entire program could be well nigh completed in the next ten years — though the amortization of costs would continue. If Federal aid were forthcoming the job could be completed much sooner, and at less expense.

The crux of this matter is the business of school financing and its relation to community financing.

FINANCING

We have stressed certain needs in the school plant and we have indicated roughly a plan of development of the school plant. The possibilities of realizing these ends can be measured only by balancing them against all the needs which the community is required to provide. This requires the integration of the school plant program with an overall community plan for community beautification and public service improvement. The program for community financing is the common ground upon which the several parts of the plan must meet.

There are two general classes of expenditures chargeable to the operation of schools. One is represented in the annual school appropriation, which covers costs of currently operating and maintaining the existing school facilities. These expenses are paid annually from current revenue. Presently, the amount necessary to raise annually to cover these operating costs is about $125,000.

The other charge attributable to the school department is the refunding of the debt incurred in the construction or major alteration of the school plant. It has been the practice to plan the amortization of these large construction costs through the issuing of bonds, expiring serially over a period up to twenty years. Thus the community is enabled to have the use of non-expendible facilities while making an annual payment of a proportion of the value probably consumed in that year. In a sense, these annual charges for the amortization of long term loans might be considered as rental charges for the use of buildings.

It is not the practice in Massachusetts to report these long term charges for outlay as a part of the cost of operation. They appear usually in the Town Reports hidden in the tabulation of the Treasurer, entitled "Bonded Indebtedness."

Since, however, they are an integral factor in tying in the school department program with an overall community plan, it is desirable to review something of the history of these long term loans.

According to our interpretation (and some interpolation of the figures has been necessary) the last installment on the Winthrop School center loan negotiated in 1897 was paid in 1917. The loan of twenty thousand dollars, which enabled the town to build the Burley School central section was paid off in 1919. In 1915 the town negotiated a loan of $20,000 to build an addition to the Winthrop School. This was paid up in 1935. The final installment of the loan of 1921 to build the Burley School addition was paid in 1942. The amortization of the Shatswell School loan of 1925 of $80,000 was completed this year, 1945. The payment of bonds amortizing the High School loan of $120,000 will continue until 1955. The following tabulation indicates the annual cost to the town on account of providing school buildings. The figures are also projected into the year 1955:

Year	Winthrop School Addition	Burley School Addition	Shatswell School	High School	Total
1935	1000	2000	4000	6000	13000
1936		2000	4000	6000	12000
1937		2000	4000	6000	12000
1938		2000	4000	6000	12000
1940		2000	4000	6000	12000
1941		2000	4000	6000	12000
1942		2000	4000	6000	12000
1943			4000	6000	10000
1944			4000	6000	10000
1945			4000	6000	10000
1946				6000	6000
1947				6000	6000
1948				6000	6000
1949				6000	6000
1950				6000	6000
1951				6000	6000
1952				6000	6000
1953				6000	6000
1954				6000	6000
1955				6000	6000

To each of these figures should be added about 30% to cover accumulated interest charges.

A study of the table reveals that from 1935 to the present it has cost the community annually for its school plant about $15,500, or – on the average during that period – a sum equal to 15% of the cost of current operation. From this point until

1955, the annual cost of amortizing the debt on the school plant would appear to be $7,800.00 or about six percent of the cost of current operation.

If we could assume that the existing school plant would meet our needs for the next ten years with but incidental maintenance, we could say that from this point until 1955 the annual cost of amortization on the school plant would be $7,800.00 or about six percent of the cost of current operation.

However, we cannot proceed on that assumption. A program of modernization and repair in compensation for the inevitable deterioration and obsolescence in our older buildings will require a substantial capital investment of several thousand dollars a year.

If it were possible for the town to continue to expend as it has in the past, fifteen percent of its annual "school operating costs," for the extension and improvement of school buildings, the ends of a substantial long term plan might be realized. Under such a plan, the expenditure of $100,000 to $150,000 could be contemplated in the very near future. In 1955 the High School bonds having been amortized and the problem having been reassessed against the conditions then existing, it would be possible to complete the job.

VALUATION:

The consideration of the financing of any public project would be incomplete, which did not assess the effect of the project on valuation.

Ipswich is a corporation in which each citizen is in a sense a shareholder. The ultimate function of the corporation is to provide for the shareholder services which he could not alone provide for himself.

It is to the interest of each shareholder that the valuation of the corporation be increased, for the income in taxes derived from this increased valuation serves either to reduce the cost of services already rendered or to increase the scope of those services. Either result is profit to the citizen shareholder. Up to a point, each new property (honestly constructed and properly located in consideration of its function) can add indirectly to the value of every other citizen's property. For example, the income in taxes from even seventy-five new homes in Ipswich would pay the entire amortization costs of the rather elaborate program of public service which has been previously described. The improved service would be shared by all the citizens.

Unlike many communities where valuation appears to have reached its zenith, the citizens of Ipswich can actually do something to increase the valuation of their town. The natural resources for civilized living are here. There is land for homes — more of it than in any other community save one in Essex County. There is unspoiled beach and winding river, ponds and bay and wooded hills — vast natural areas for recreation. On its elm shaded streets may be found samples of an indigenous architecture which bespeaks the historic tradition of the town. Though it is within easy access of centers of commerce and industry, it is still essentially small town New England. That is the genius of the town, and it should be the motif for its development.

To attract householders to the community who would enjoy the kind of living which Ipswich can offer is a desirable method of increasing the valuation. But to do this, more than natural resources must be offered. There must be in evidence in the community also a desire to protect and preserve those resources and to maintain high standards of community health and recreation, of education and of opportunities for stimu-

lating community living. These are persuasive factors in determining where thoughtful people will make their homes.

Sometimes it is possible for a corporation to make fairly heavy capital investment in relative certitude of substantial future returns. For Ipswich the promulgation of a well thought out plan for development, encompassing all phases of community service (education is admittedly but one of these) would be that kind of investment. It is with that conviction that this report is

Respectfully submitted,

HARRY S. MERSON,

Superintendent of Schools

COMPARATIVE STATEMENT OF SCHOOL DEPARTMENT EXPENDITURES

Years 1941-1945 Inclusive

	1941	1942	1943	1944	1945
General Expense	$ 5,318.87	$ 5,618.01	$ 5,332.69	$ 5,560.34	$ 5,693.23
Teachers' Salaries	65,097.62	65,726.89	65,778.37	66,205.46	68,623.62
Americanization Classes	377.00	267.00	347.00	288.00	367.00
Textbooks and Supplies	4,902.34	5,158.49	4,075.01	3,305.79	3,895.54
Tuition	645.60	590.60	275.00	348.60	642.06
Transportation	6,842.27	7,136.76	7,623.62	8,192.29	8,674.97
Janitor Service	6,807.60	7,538.34	8,033.80	7,830.78	7,216.64
Fuel, Water, Gas, Light	5,233.52	6,602.55	6,154.45	5,115.99	6,111.99
Maintenance and Repairs	3,662.37	3,300.61	4,814.72	3,449.41	3,038.81
Outlay	876.98	26.40		2,627.07	10.22
Support of Truants	104.00	64.29	51.71		
Diplomas and Graduation	117.01	143.93	155.58	212.10	116.02
Insurance	959.24	1,879.63	1,367.02	1,421.43	1,324.61
Health	1,864.06	1,708.36	1,786.63	1,865.14	2,406.52
Total Exp'ditures	$102,608.48	$104,761.86	$105,795.60	$106,422.40	$108,121.23
*Transfer from Reserve Fund		1,000.00			
*Unexpended Balance		314.12			
		$106,075.98			
Salary Bonus Appropriation			7,946.30	10,423.20	10,200.00
			$113,741.90		
Special War Service Retirement Fund				177.25	226.25
				$117,022.85	$118,547.48

*Applicable to payment of stoker for High School.

RECEIPTS

	1941	1942	1943	1944	1945
Mass. Inc. Tax	$ 9,550.00	$ 9,300.00	$ 8,989.60	$ 8,490.00	$ 8,580.50
Tuition—Rowley	3,893.00	3,306.50	2,720.00	2,735.50	2,366.50
Mass. Voca. Edu.	220.50	322.60	109.00	168.25	94.50
Feoffees	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Manual Training				287.08	47.84
Refund	22.69	53.49	119.71	2.00	
Mass. Amer. Classes	189.00	138.00	111.00	154.50	176.00
Tuition—State Wards	69.20				
Transfer of Unexp. Bal. 1942			1,314.12		
Total Receipts	$15,944.39	$15,120.59	$15,363.43	$13,837.33	$13,265.34
Unexpended Balance	24.21		418.95		
	$15,968.60				
Net Cost	$86,664.09	$90,955.39	$98,378.47	$103,185.52	$105,282.14
Number of Pupils Enrolled	1,153	1,058	972	930	943
Net Cost Per Pupil Enrolled	75.17	85.96	101.21	110.95	111.65

SOURCES OF REVENUE FOR OPERATING SCHOOLS

1945

Voted (Annual Town Meeting, 1945)

Regular School Department Appropriation	$106,271.00
Special Salary Bonus Appropriation	10,200.00
Special War Service Retirement Fund	226.25
Received from Feoffees	2,000.00
Total	$118,697.25
Less Expenditures	118,547.48
Balance—Transferred to Revenue (town)	$149.77

MEMBERSHIP BY AGE AND GRADE

BOYS

GRADE / AGE	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	TOTAL
I	21	28															49
II		15	30	6	1												52
III			5	28	8			1									42
IV			1	8	22	5	6										42
V					4	25	4	3		1							37
VI						4	21	4	3	5							37
VII							5	10	9	5	4						33
VIII								8	19	14	7	1					49
IX									9	15	18	4	2				48
X										2	15	10	7				34
XI											5	11	4				20
XII												4	8	1			13
P. G.																	
TOTAL	21	43	36	42	35	34	36	26	40	42	49	30	21	1			456

MEMBERSHIP BY AGE AND GRADE

GIRLS

GRADE / AGE	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	TOTAL
I	23	27	3														53
II		14	13	2		1											30
III			3	20	3												26
IV			3	9	17	5	1										35
V				1	10	21	4	2	2		1						41
VI						10	20	4	2	1							37
VII							11	26	5		3	1					46
VIII							6	24	5	2	1	1					39
IX							1	8	24	11	7	1					52
X									1	16	8	3					28
XI									1	11	35	11	1				59
XII											14	18	7	1			40
P. G.														1			1
TOTAL	23	41	22	32	30	37	43	64	40	41	69	35	8	2			487

TOTAL MEMBERSHIP — 953

October 1, 1945

	1941	1942	1943	1944	1945
Enrollment, High School	410	368	323	291	295
Enrollment, Grade VIII				87	88
Enrollment, Elementary	743	690	649	552	560
Total	1153	1058	972	930	943

NEW APPOINTMENTS, RESIGNATIONS, AND NEW ASSIGNMENTS

1945

Resignations:

Violet L. Hawkins, teacher at the Winthrop School for twenty-one years, resigned in June, 1945.

Frances (Ross) Norcross, who had been teacher in Grade II at the Winthrop School, resigned in November, 1944, to be married. She was retained on the school staff as a substitute until the close of school in June.

Ursula M. Lombard, for three years teacher in Grade VI at the Shatswell School, resigned in June to take other employment.

Rosamond Reilly, who had taught in the Ipswich public schools for nineteen years, resigned in August.

Zelda Hayes, teacher in the Ipswich public schools since 1926 and supervisor of art instruction for the past seven years, resigned in June to be married.

Thelma Damon requested a leave of absence for one year beginning September, 1945, and was granted the same.

Helen F. Burgess, who had resigned, December, 1944, to be married, continued as a substitute in her position as teacher of domestic arts until June, 1945.

Rosa Lee Hajinlian, teacher of commercial subjects in the High School resigned in January, 1945, to accept a position at East Bridgewater. The vacancy thus created was filled by substitutes until the close of school in June.

Muriel (Riley) Meyer resigned December 31, 1945, to make her home in Wisconsin.

New Appointments:

Blanche M. Doron, graduate of Teachers College at Salem, Class of 1942, who had taught in the Salem public schools, was engaged and assigned to Grade II at the Winthrop School.

Amy Stanford, who had been a teacher in private schools in New York, was engaged in September and assigned to Grade V at the Shatswell School.

Frank H. Chadbourne, gradaute of Boston College and Designers Art School in Boston, and formerly instructor of art at St. Johnsbury Academy, St. Johnsbury, Vermont, was appointed art supervisor in September, 1945.

Marion G. Macklin, graduate of State Teachers College at Salem, Class of 1944, was engaged and assigned in September to the Commercial Department at the High School.

Phyllis L. Beach, graduate of the State Teachers College at Framingham, was engaged and assigned to the Domestic Arts Department at the High School.

Returned from Military Leave of Absence:

Robert D. Conary, honorably discharged with the rank of Captain in the Army Air Forces in which he had served for two years, resumed his duties as instructor in the sciences at the High School in September, 1945.

Margaret M. Phelan, honorably discharged after two years of service in the W.A.V.E., returned to the school organization and was assigned to Grade V at the Winthrop School, October 29, 1945.

Bertram H. Bennett, honorably discharged with the rank of Lieutenant (senior grade) U.S.N.R., returned to the school organization November 13, 1945. With Mr. Bennett's return the Graphic Arts Shop, serving the upper elementary grades and the High School, was reopened. This phase of the school program had been inoperative since September, 1943, because of the impossibility to secure a suitable instructor.

Frederick P. Pickard and Helen M. Brown are, at the time of the writing of this report, still on military leave of absence.

SUMMER PLAYGROUND PROGRAM

During the summer of 1945, a summer playground program was carried on under the direction of the School Department. The program was operated for a period of ten weeks. The activities were conducted in the day time both at the Shatswell School - High School grounds and at the Linebrook playground area. This daily program was supplemented by a program for older boys and girls conducted five evenings a week at the Linebrook playground. The average weekly attendance in these activities was 950.

Through the generosity of the Red Cross it was possible to supplement this work with a swimming instruction program conducted at the area known as Brown's Pond.

Besides the $1200 appropriated by the Town, other individuals and groups contributed money, equipment, and services to make the program the more successful.

The following is a statement of the cost of operating the program and the sources of revenue used for this purpose:

Statement as of January 1, 1946

Sources of Revenue

Ipswich Town appropriation, March 3, 1945	$1,200.00	
Supplies from Ipswich School Department (value)	97.51	
Contributed by Town Salvage Committee	103.30	
Contributed, School Salvage	60.00	
Red Cross (Salary Swimming instructor)	125.00	
Total Revenue		$1,585.81

Expenditures

Construction and setting up of equipment	$ 119.67	
Supplies and new equipment	251.14	
Preparation of Pond and equipment for same	100.00	
Salary, Playground supervisor	450.00	
Salary, three assistants	540.00	
Salary, Swimming instructor	125.00	
Total Expenditures		$1,585.81

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the first Friday of each month at the Office of the Superintendent — Ipswich High School at 8:00 p.m.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the thirty-first of March following the opening of school.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 16: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every week-day at the office of the Superintendent of Schools.

SCHOOL CALENDAR

1945-1946

1945 –

Tuesday, September 4 (9:00 a.m.)—Teachers' meeting.

Wednesday, September 5—School opens.

Tuesday, October 2—September reports due.

Friday, October 12—Holiday, observance of Columbus Day.

Friday, November 2—First quarter ends (42 days); October reports due.

Wednesday, November 7—Report cards issued.

Thursday, November 22, and Friday, November 23 (or as Governor shall proclaim)—Thanksgiving recess.

Monday, December 3—November reports due.

Monday, December 24, - Tuesday, January 1, 1946 (inclusive)—Christmas vacation.

1946 –

Thursday, January 3—December reports due.

Friday, January 18—Second quarter ends (45 days).

Wednesday, January 23—Report cards issued.

Friday, February 1—January reports due.

Monday, February 18, - Friday, February 22 (inclusive)—Winter vacation.

Friday, March 1—February reports due.

Monday, April 1—March reports due.

Friday, April 5—Third quarter ends (60 days).

Wednesday, April 10—Report cards issued.

Monday, April 15, - Friday, April 19 (inclusive)—Spring vacation.

Friday, May 3—April reports due.

Thursday, May 30—Holiday, observance of Memorial Day.

Monday, June 3—May reports due.

Friday, June 14—Yearly reports due.

Friday, June 14—Elementary: fourth quarter ends (44 days).

Tuesday, June 18—High: fourth quarter ends (46 days).

HOLIDAYS

Columbus Day—October 12.

Essex County Teachers' Association Conference (date to be set).

Armistice Day—November 11.

Thanksgiving—November 22 and 23 (or in accordance with proclamation).

New Year's Day—January 1.

Washington's Birthday—February 22.

Good Friday—April 19.

Memorial Day—May 30.

WORKING CERTIFICATES ISSUED TO MINORS

	Age 14-16	16-18	18-21	Total
1941				
Boys	16	42	68	126
Girls	16	36	66	118
Total	32	78	134	244
1942				
Boys	17	84	72	163
Girls	12	69	144	225
Total	29	153	216	388
1943				
Boys	36	56	39	131
Girls	19	113	61	193
Total	55	169	100	324
1944				
Boys	42	82	19	143
Girls	40	66	33	139
Total	82	148	52	282
1945				
Boys	29	44	12	85
Girls	16	40	60	116
Total	45	84	72	201

GRADUATES OF IPSWICH HIGH SCHOOL, 1945

College Course

Barbara Louise Bolles
*Chester Fred Bowen, Jr.
*Elizabeth Ann Burns
William Henry Cruikshank
*Ruth Bernice Fyrberg
Angelo Nicholas Geanakakis
George John Geanakos
*David Gray Johnson
Ruth Ardell Johnson
*Constance Kelly
*Eva Juliette Morin
*Herman Francis Nelson, Jr.
*Arthur Kimball Ross, Jr.
Loretta Zervas

Commercial Course

Georgia Argeropoulos
Norma Marilyn Arsenault
Ella Florence Collins
*Evelyn Jeanne Cook
Elizabeth Agnes Jedrey
Erasmia Eva Karmeris
Mabel Dalberta Leavitt
*Doris Virginia Mehaffey
Elsie June Rambo

General Course

*Alexander Bedrosian
George Peter Bouzianis
Norman James Brown
Armour Hobston Chapman, Jr.
William Frederick Conley
Richard Cronin
Albert John Dailitka
Deborah Duffus
Theodore Bernard Fyrberg
Edna Hilda Gillis
Richard Arthur Harris
Byard Wood Horsman, Jr.
JoAnne Davis Jean
Alfred Joseph Kotek
Charles Lampropoulos
Francis Joseph LeBlanc
Claire Theresa Lemieux
Ann Marie MacKenzie
Leonce Robert Marchand, Jr.
Mary Alice Marshall
Nicholas John Pappas
Walter John Pojasek
Phyllis Anne Poole
James Lambert Wile, Jr.
Alfred Douglas Jewett

* Honor Group

GRADUATES, 1945

IPSWICH JUNIOR HIGH SCHOOL

Jeanne Ann Ames
Gladys Ann Baran
Elizabeth Bedrosian
Edward Fred Bies
Marilyn Franklin Bishop
Patricia Ann Boudreau
Helen Bouranis
Mary Bouzianis
Raymond Nelson Chouinard
Doris Marion Clements
Vivian Shirley Cook
Florence Haraden Cross
Nancy Fanny Dabos
Frank Paul Dattilo
Ralph DiFrancisco
Richard Dion
Eleanore Joan Dort
Lenora May Dunlop
Charles George Eliopoulos
Roland Claten Fyrberg
Constance Ann Geanakakis
Frank William Geist, Jr.
Pericles Steve Georgakopoulos
Constance Mae Graffum
Mary Ann Harding
Elliot Moulton Hardy
Sarah Eunice Harvey
John Wilton Herrick
Mathilda Mellon Hills
Thomas Alfred Hills
Walter Amos Jewett
Elizabeth Lola Jones
Genevieve Katherine Koch
Eleanor Lampropoulos
Donald Francis Leet
Janet Barbara Lippoldt
Eugene Richard Lynch
Margaret Mary Lynch
Barbara Alice MacKay
Burt Frost Maguire
Fred Vasilios Manuel
Christine Markos
Eleanor Markos
Gilbert Edward Morgan
Charles Mourikas
Charles Edward Murphy
Jens Nordquist
Catherine Pappamihiel
Mary Adeline Perley
Robert Allen Phaneuf
Paul Richard Pollard
Jennie Przybylo
David Maylor Purdy
Lucile Joan Robinson
Hilda Ann Safstrom
Victoria Joan Sikora
Marjorie Vivian Smith
Constance Claire Somers
Casimir John Soroka
Marlene Cynthia Super
Alexander Richard Surpicki
Potula Georgia Vasilopoulos
George Charles Vlahos
Frederick Charles Wilson

LIST OF TEACHERS IN IPSWICH PUBLIC SCHOOLS

HARRY S. MERSON, *Superintendent*

High

Ralph C. Whipple, *Principal*

E. Margaret Allen
Phyllis L. Beach
Bertram H. Bennett
Richard F. Blake
Helen J. Blodgett
Robert D. Burgess
Frances D. Cogswell
Robert D. Conary
Natale J. Federico
Elizabeth P. Glover
Lucy A. Hill
Ruth A. Lord
Victoria A. Machaj
Marion G. Macklin
Hazel E. Manzer
Marion F. Whitney

Winthrop

Lena J. Atherley, *Principal*

Grace A. Bowlen
Alice C. Ciolek
Blanche M. Doron
Violet L. Hawkins
Jennie A. Johnson
Blanche E. J. Leighton
Antoinette Pepe
Margaret M. Phelan

Burley

Nellie T. Smith, *Principal*

Ruth M. Brown
Margaret I. Chisholm
Anne E. Friend
Ruth Gilday
Nellie S. Johnston
Margaret P. Howard
Elizabeth C. Weare

Shatswell

Augusta A. Grenache, *Principal*

Ethel M. Archer
Mary Bond
Ruth F. Joyce
Ursula M. Lombard
Blanche L. Oxner
Norma Paige
Hilda J. Schofield

Frank H. Chadbourne, *Art Supervisor*

Arthur H. Tozer, *Music Supervisor*

Dr. Frank L. Collins, *School Physician*

Ruth E. Garrett, *School Nurse*

Frederick C. Wilder, *School Dentist*

Thomas G. Gauld, *Attendance Supervisor*

Janitors

Albert G. Waite ..... High School
Mary Scott ..... High School
J. Francis Perkins ..... Winthrop School
Arthur H. Grant ..... Burley School
Charles J. Kemp ..... Shatswell School

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PART II.

Water and Light Report

PART III.

School Report

Ipswich Rem Bay
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Ipswich
1945

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Ipswich Public Library
Ipswich, Massachusetts